Form (2)

Sr. No. 8250

Dated 25.6.2012

The Myanmar Investment Commission

PERMIT

Permit No. 486 /2012 Date 25 June 2012

The Myanmar Investment Commission issues this Permit under Section 10 of the Republic of the Union of Myanmar Foreign Investment Law-

(a) Name of Promoter MR. HSU YI CHANG

(b) Citizenship TAIWANESE

(c) Address NO.36, ALY.161, HEXING LN.,PITOU TOWNSHIP, CHANGHUA COUNTRY 523, TAIWAN, THE PEOPLE'S REPUBLIC OF CHINA

(d) Name and Address of principal organization SUN- FLOWER LACE (H.K) COMPANY LIMITED UNIT 1111,11/ F, TRENDY CENTRE, 682 CASTLE PEAK ROAD, KOWLOON, HONG KONG

(e) Place of incorporation HONG KONG

(f) Type of business in which investment is to be made MANUFACTURING AND MARKETING OF LADIES GARMENTS & EMBROIDERY ON C.M.P BASIS

(g) Place(s) at which investment is permitted PLOT NO. D-7, D-9 MINGALADON INDUSTRIAL PARK, MINGALADON TOWNSHIP, YANGON REGION

(h) Amount of foreign capital US$ 3 MILLION

(i) Period for bringing in foreign capital WITHIN THREE YEARS FROM THE DATE OF ISSUANCE OF MIC PERMIT

(j) Total amount of capital (Kyat) EQUIVALENT IN KYAT OF US$ 3 MILLION

(k) Permitted duration of investment 36 YEARS

(l) Name of the economic organization to be formed in Myanmar SUN- FLOWER LACE COMPANY LIMITED

Chairman

The Myanmar Investment Commission

Confidential

THE REPUBLIC OF THE UNION OF MYANMAR

MYANMAR INVESTMENT COMMISSION

Building No.(32), Nay Pyi Taw

Our ref : Ya Ka-1/Na-658 / 2012(8250)

Dated : 25 June 2012

Tel: 067- 406334,406075

Fax: 95-67-406333

Subject : **Decision of the Myanmar Investment Commission on the Proposal for "Manufacturing and Marketing of Ladies Garments and Embroidery under C.M.P basis" under the name of "Sun- Flower Lace Company Limited**

Reference: Ministry of Construction Letter No. 26/ Khwe-3/2012 (Si 1935) dated (9-3-2012)

1. The Myanmar Investment Commission, at its meeting (15/2012) held on(30-5 -2012) had approved the proposal for investment in "Manufacturing and Marketing of Ladies Garments and Embroidery under C.M.P basis" under the name of " Sun- Flower Lace Company Limited " submitted by Sun- Flower Lace (H.K) Company Limited as a wholly foreign owned investment.

2. Hence, the "Permit" is herewith issued in accordance with Chapter VI, Section 10 of the Republic of the Union of Myanmar Foreign Investment Law and Chapter VI, Article 13 of the Procedures relating to the said Law. Terms and conditions to the "Permit" are stated in the following paragraphs.

3. The permitted duration of the project shall be 36 (Thirty six) years commencing from the issuing date of Physical Delivery Receipt ending on the date 7th February, 2048 pursuant to Sub-Lease Agreement Chapter 1.1. Sun-Flower Lace Company Limited agrees to stop operation immediately and remove all Sun-Flower Lace Company Limited's properties within 30(Thirty) days from the date of termination and return the land to the Mingaladon Industrial Park Co., Ltd. in good condition mentioned as in Sub- Lease Agreement Chapter 9, for the project area Plot No. D-7 & D-9 of 25872.46 square metre. At the end of the leased period, Sun-Flower Lace Company Limited shall transfer the leased land and factory buildings (immovable properties) to the lesser within 3 months in good condition, ground damages having been refilled or repaired.

28/6/12 (10:15)

4. Sun-Flower Lace Company Limited shall provide Land Use Premium to the amount of US $ 831,023. 42 (United States Dollar eight hundred and thirty one thousand and twenty three and forty two cent only) in favour of Mingaladon Industrial Park Co., Ltd. in three instalments as follows:-

(a) the first instalment of 10% (Ten) percent of the Land Use Premium amounting to US $ 83,102.34 (United States Dollar eighty three thousand , one hundred and two and thirty four cent only) shall be paid on the date of signing of Sub- Lease Agreement.

(b) the second instalment of 50%(Fifty)percent of the Land Use Premium amounting to US $ 415,511.71 (United States Dollar four hundred and fifteen thousand, five hundred and eleven and seventy one cent only) shall be paid to the Mingaladon Industrial Park Co. Ltd. Within 30(Thirty)days after signing of the Sub-Lease Agreement If Sun-Flower Lace Company Limited fail to pay in stipulated period Mingaladon Industrial Park Co., Ltd. shall have the right to terminate the Sub-Lease Agreement at its own discretion and the first instalment shall be forfeited.

(c) the final instalment of 40% (Forty) percent of the Land Use Premium amounting to US $ 332,409.37 (United States Dollar three hundred and thirty two thousand, four hundred and nine and thirty seven cent only)shall be paid to the Mingaladon Industrial Park Co., Ltd. by the Sun-Flower Lace Company Limited either within 4 (Four) months after signing of the Sub-Lease Agreement or upon the Mingaladon Industrial Park Co., Ltd.'s issuing of the receipt whichever comes earlier, failing which the Mingaladon Industrial Park Co., Ltd. shall have the right to terminate the Sub-Lease Agreement at its own discretion and the first instalment and the second instalment shall be forfeited.

5. Sun-Flower Lace Company Limited shall pay the annual Land rent on yearly basis at the rate of US $ 0.30 (United States Dollar thirty cent only) per square meter per annum for the project area to the amount of US $ 7761.74 (United States Dollar seven thousand, seven hundred and sixty one and seventy four cent only)as well as Management fees and Utility Charges to be paid in accordance with the estate conditions of the Mingaladon Industrial Park.The rent shall be

reviewed and revised every 5 (Five) years period and the rate of increase shall not be more than 15%(Fifteen) percent of the previous rate.

6. Sun-Flower Lace Company Limited shall provide a security deposit to the amount of US$ 7761.74 (United States Dollar seven thousand, seven hundred and sixty one and seventy four cent only)to the Mingaladon Industrial Park Co., Ltd. on the date of signing of the Sub-Lease Agreement.

7. In issuing this "Permit," the Commission has granted ,amongst the followings, exemptions and reliefs as per Section 21(a)(i) and (j)the Republic of the Union of Myanmar Foreign Investment Law. Other exemptions and reliefs under Section (21) shall have to be applied upon the actual performance of the project;

(a) As per section-21(a), exemption from income tax up to 36 (Thirty six) consecutive months starting from the month of commencement of commercial operation.

(b) As per section-21(b), exemption from income tax on profits of the business if they are maintained in a reserve fund and re-invested there in within one year after the reserve is made.

(c) As per section-21(c), right to accelerate depreciation in respect of machinery, equipment, building of other capital assets used in the business to the extent of the original value for the purpose of income- tax assessment.

(d) As per section-21(d),relief from income tax up to 50 percent on profits accrued from exports, following a 3-year tax holiday period.

(e) As per section-21(e), right to pay income-tax payable to the State on behalf of foreigners who have come from abroad and are employed in the enterprise and the right to deduct such payment from the assessable income.

(f) As per section-21(f), right to pay income-tax on the income of the above-mentioned foreigners at the rates applicable to the citizens residing within the country.

(g) As per section-21(g), right to deduct from the assessable income such expense Incurred in respect of research and development relating to the enterprise which are actually

required and are carried out within the State, only after 3 years tax holiday period.

(h) As per section-21(h), right to carry forward and set-off up to three consecutive years from the year the loss is sustained following the enjoyment of exemption from income-tax, in accordance with Section-4 of the Income Tax Amendment Law, 1991.

(i) As per section-21(i), exemption from customs duty and all other internal taxes on machinery, equipment, instruments, machinery components, spare parts and materials used in the business, which are imported as they are actually required for use during the period of construction.

(j) As per section-21(j), exemption from customs duty and all other internal taxes on such raw materials which are actually required for operation of the business shall be granted within three years of commercial operation following the period of construction.

8. Sun-Flower Lace Company Limited shall have to sign the Sub-Lease agreement with the Mingaladon Industrial Park Co., Ltd. After signing such Agreement, (5) copies each of those shall have to be forwarded to the Commission.

9. Sun-Flower Lace Company Limited in consultation with the Department of Company Registration, Directorate of Investment and Company Administration shall have to be registered. After registration, (5) copies each of Certificate of Incorporation and Memorandum and Articles of Association shall have to be forwarded to the Commission.

10. Sun-Flower Lace Company Limited shall use its best efforts for timely realization of works stated in the Proposal. If none of such works has been commenced within one year from the date of issue of this "Permit" it shall become null and void.

11. The official date of operation shall be reported to the Commission.

12. Sun-Flower Lace Company Limited shall endeavour to meet the targets for production and export stated in the proposal as the minimum target.

13. The Commission approves periodical appointments of foreign experts and technicians from abroad as per proposal. Sun-Flower Lace Company Limited shall have to consult with Directorate of Labour,

Ministry of Labour for appointment of such foreign experts and technicians.

14. In order to evaluate foreign capital in terms of Kyats and for the purpose of its registration in accordance with the provisions under Section-24 the Republic of the Union of Myanmar Foreign Investment Law, it is compulsory to report as early as possible in the following manner:-

(a) the amount of foreign currency brought into Myanmar, attached with the necessary documents issued by the respective bank where the account is opened;

(b) the detailed lists of the type and value of foreign capital defined under Section – 2(h) of the said Law, other than foreign currency.

15. Whenever Sun- Flower Lace Company Limited brings in foreign capital defined under Section-2(h) of the said Law, other than foreign currency in the manner stated in paragraph 14(b) mentioned above, the Inspection Certificate endorsed and issued by an internationally recognized Inspection Firm with regard to quantity, quality and price of imported materials shall have to be attached.

16. After all types of foreign capital (foreign currency and other types of foreign capital) have been brought into Myanmar, a report shall have to be submitted to the Commission as prescribed, vide letter No. Na-Ya 9/101/92(416) dated 3-12-92 [Annexure (1)]

17. Sun-Flower Lace Company Limited shall have the right to conduct account transfer in exchanging foreign currency into Kyat and vice-versa as per para 20 of the Notification No. 40/2011 issued by the Government of the Republic of the Union of Myanmar, dated 30 September 2011.

18. Sun-Flower Lace Company Limited shall report to the Commission for any alteration in the physical and financial plan of the project. Cost over run, over and above the investment amount pledged in both local and foreign currency shall have to be reported as early as possible.

19. Sun-Flower Lace Company Limited shall be responsible for the preservation of the environment at and around the area of the project site. Hence, it shall observe the directive issued by the Commission vide letter No. Ya Ka-1/139/94(0440) dated 30-6-94 [Annexure(2)] to

undertake all proper treatment systems and other necessary environmental control systems.

20. Payment of principal and interest of the loan(if any) as well as payment for import of raw materials and spare parts etc. shall only be made out of the official foreign exchange earnings of Sun-Flower Lace Company Limited

21. Sun-Flower Lace Company Limited in consultation with Myanma Insurance, shall effect such types of insurance defined under Chapter VIII, Article 15 of the Procedures relating to the Republic of the Union of Myanmar Foreign Investment Law.

(Soe Thane)
Chairman

Sun-Flower Lace Company Limited

c/o

Director General

Department of Human Settlement & Housing Development

cc: 1. Office of the Union Government of the Republic of the Union of Myanmar
2. Ministry of National Planning and Economic Development
3. Ministry of Finance and Revenue
4. Ministry of Commerce
5. Ministry of Construction
6. Ministry of Foreign Affairs
7. Ministry of Home Affairs
8. Ministry of Immigration and Population
9. Ministry of Labour
10. Ministry of Electric Power No.(2)
11. Director General, Directorate of Investment and Company Administration
12. Director General, Customs Department
13. Director General, Internal Revenue Department

14. Managing Director, Myanma Foreign Trade Bank
15. Managing Director, Myanma Investment and Commercial Bank
16. Managing Director, Myanma Insurance
17. Managing Director, Myanma Electric Power Enterprise
18. Director General, Directorate of Trade
19. Director General, Immigration and National Registration Department
20. Director General, Directorate of Labour
21. Chairman, Republic of the Union of Myanmar Federation of Chambers of Commerce and Industry(UMFCCI)

ပြည်ထောင်စု သမ္မတမြန်မာနိုင်ငံတော်
မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်

စာအမှတ်၊ ရက-၇(ခ)/န-၆၅၈/၂၀၁၂(၆၅၇၁) – ၄
ရက်စွဲ၊ ၂၀၁၂ ခုနှစ်၊ မေလ ၂၁ ရက်

မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်သို့ တင်ပြသည့် အမှာစာ

အကြောင်းအရာ။ Sun-Flower Lace Co., Ltd မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြလာခြင်းကိစ္စ

၁။ တရုတ်ပြည်သူ့သမ္မတနိုင်ငံ၊ ဟောင်ကောင်တွင်ဖွဲ့စည်းထားသော Sun-Flower Lace (H.K) Co.Ltd. သည် မြန်မာနိုင်ငံတွင် Sun- Flower Lace Co., Ltd. တည်ထောင်ပြီး ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန မှ ဖက်စပ်စနစ်ဖြင့် မင်္ဂလာဒုံ စက်မှုဇုန်ရှိ မြေကွက်အမှတ် D-7နှင့်D-9 စုစုပေါင်းဧရိယာ ၆.၃၉ဧက (၂၅၈၇၂.၄၆စတုရန်းမီတာ) အား ငှားရမ်းပြီး CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်းကို ရာခိုင်နှုန်းပြည့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် ဆောင်ရွက်ခွင့်ပြုပါရန် ဆောက်လုပ်ရေး ဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေး ဦးစီးဌာနမှ အဆိုပြုတင်ပြလာပါသည်။

၂။ အဆိုပြုချက်နှင့်အတူ ရှေ့နေချုပ်ရုံး၏ သဘောထားမှတ်ချက်နှင့် အညီ ပြင်ဆင်ထားသည့် Mingaladon Industrial Park Co., Ltd. နှင့်. Sun-Flower Lace (H.K) Co.Ltd. တို့ ချုပ်ဆိုမည့် Sub-Lease Agreement ကို လည်းကောင်း၊ Mingaladon Industrial Park Co., Ltd. နှင့် လုပ်ငန်းတည်နေရာပြမြေပုံများကို ပူးတွဲတင်ပြထားပါသည်။

၃။ လုပ်ငန်း၏ ကနဦး ရင်းနှီးမြှုပ်နှံမှုမှာ US$ ၃ သန်း ဖြစ်ပြီး ၎င်းတွင်ငွေသား US$ ၀.၂၀ သန်း၊ စက်နှင့်စက်ပစ္စည်း ကိရိယာ US$ ၀.၂၅ သန်း၊ ရုံးသုံးပစ္စည်း US$ ၀.၀၁ သန်း မြေအသုံးချမှု US$ ၀.၈၃ သန်းနှင့် အဆောက်အဦ US$ ၁.၅၆ သန်း၊ ယာဉ်နှင့် စက်ကရိယာ US$ ၀.၁၅ သန်း တို့ပါဝင်ပါသည်။ လုပ်ငန်း၏မတည်ငွေရင်းကို(၃)နှစ်အတွင်းတင်သွင်းမည်ဖြစ်ပါသည်။

၄။ လုပ်ငန်းစီမံကိန်း၏ သက်တမ်းကာလမှာ(၃၆)နှစ်ဖြစ်ပြီး တည်ဆောက်မှုကာလ (၁)နှစ် ကြာမြင့်မည်ဖြစ်ကြောင်း တင်ပြထားပါသည်။

၅။ လုပ်ငန်းဆောင်ရွက်မည့် မြေဧရိယာမှာ၆.၃၉ဧက (၂၅,၈၇၂.၄၆ စတုရန်းမီတာ) ဖြစ်ပါသည်။ မြေငှားရမ်းခမှာ တစ်နှစ် တစ်စတုရန်းမီတာလျှင် US$ ၀.၃၀ နှုန်းဖြင့် ၂၅,၈၇၂.၄၆

စတုရန်းမီတာ အတွက် US$ ၇,၇၆၁.၇၄ ကို မြို့ရွာနှင့် အိုးအိမ် ဖွံ့ဖြိုးရေးဦးစီးဌာနသို့ ပေးချေရန် ဖြစ်ပါသည်။ မြေအသုံးချမှုပေးငွေ (Land Use Premium) မှာ တစ်စတုရန်းမီတာလျှင်US$ ၃၂.၁၂ နှုန်းဖြင့် ၂၅,၈၇၂.၄၆ စတုရန်းမီတာအတွက် US$ ၈၃၁,၀၂၃.၄၂ ကို ဖက်စပ်ကုမ္ပဏီ Mingaladon Industrial Park Co., Ltd.သို့ ပေးချေရန် ဖြစ်ပါသည်။

၆။ အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်းဆောင်ရွက်ရန် ရန်ကုန်တိုင်းဒေသကြီး အစိုးရအဖွဲ့ အနေဖြင့် ကန့်ကွက်ရန် မရှိပါကြောင်း၊ အထည်ချုပ်လုပ်ငန်းမှ ထွက်ရှိလာသည့် စွန့်ပစ်ပစ္စည်းများ စနစ်တကျ စွန့်ပစ်ဆောင်ရွက်ရန်၊ စက်ရုံတွင်း မီးဘေးအန္တရာယ် ကြိုတင်ကာကွယ်ရေး အစီအမံများ ပါရှိသင့်ပါကြောင်း၊ တရုတ်ပြည်သူ့သမ္မတနိုင်ငံ၊ ဟောင်ကောင်တွင်ဖွဲ့စည်းထားသော Sun-Flower Lace (H.K) Co.Ltd. သည် မြန်မာနိုင်ငံတွင် Sun- Flower Lace Co., Ltd. တည်ထောင်ပြီး ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန မှ ဖက်စပ်စနစ်ဖြင့်မင်္ဂလာဒုံစက်မှုဇုန်ရှိ မြေကွက်အမှတ် D-7နှင့်D-9 စုစုပေါင်းဧရိယာ ၆.၃၉ဧက (၂၅,၈၇၂.၄၆ စတုရန်းမီတာ) အားငှားရမ်းပြီး CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်း နှင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်းကိုရာခိုင်နှုန်းပြည့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် ဆောင်ရွက်ရန် ရန်ကုန်တိုင်းဒေသကြီးအစိုးရ အဖွဲ့၏ ၉-၅-၂၀၁၂ (၆၃/၂၀၁၂) အစည်းအဝေး မှ သဘောတူကြောင်း ဆုံးဖြတ်ခဲ့ပြီး မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုဥပဒေနှင့်အညီဆောင်ရွက်ခွင့်ပြုသင့်ပါကြောင်းသဘောထားပြန်ကြားထားပါ သည်။

၇။ CMP လုပ်ငန်းများ ကြီးကြပ်ရေးကော်မတီမှ တည်ဆောက်မှု လုပ်ငန်းများ စတင်ခြင်း မရှိသေးကြောင်း၊ ကုန်ကြမ်းလိုအပ်ချက်နှင့် ကုန်ချောထုတ်လုပ်မှု အချိုးအစားသည် အဆိုပြုချက်ပါ ပုံများအရ Embroidery m/c ဖြင့် ပန်းထိုးခြင်း၊ Sequin ထိုးခြင်း၊ ဇာအနားကပ်ခြင်း၊ ပုလဲလုံးတပ်၍သတို့သမီးဝတ်စုံ ပန်းထိုးထည်များ ဒီဇိုင်းပုံပေါ်မူတည်၍ ကုန်ကြမ်းသုံးစွဲမှု စံနှုန်း သတ်မှတ်ထားခြင်းမရှိကြောင်း၊ အဓိက လိုအပ်မည့် ကုန်ကြမ်းများ တင်ပြထားကြောင်း၊ CMP လက်ခနှုန်းထားများသည် လက်ရှိရရှိသည့် နှုန်းထားများ နှင့် ဆီလျော်မှုရှိကြောင်း၊ နှစ်စဉ် ထုတ်လုပ်မှု စက်အင်အား၊လူအင်အားအချိုးအစား သင့်လျော်မှု ရှိကြောင်း၊ CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်းကို အားပေးသင့်ကြောင်း၊ စက်ရုံတည်ဆောက်မှုကို သတ်မှတ်(၁)နှစ် ကာလအတွင်း အချိန်မီ တည်ဆောက်နိုင်ရေး ကြပ်မတ်သင့်ကြောင်း သဘောထား ပြန်ကြားလာပါသည်။

၈။ ဤလုပ်ငန်းမှ Embroidery Fabric, Embroidery Motib, Embroidery Trimming, Ladies' Garment နှင့် Garment's Accessories များကို အောက်ပါအတိုင်း နှစ်စဉ်(ပျှမ်းမျှ) ထုတ်လုပ်မည် ဖြစ်ပါသည်။

	ရေ တွက်ပုံ	၁၀၀ %	CMP ၉၉%	ပြည်တွင်း ၁%
(က) Embroidery Fabric	Kg	၄၂,၀၀၀	၄၁,၅၈၀	၄၂၀
(ခ) Embroidery Motib	Kg	၂၂,၅၀၀	၂၂,၂၇၅	၂၂၅
(ဂ) Embroidery Trimming	Kg	၂၂,၅၀၀	၂၂,၂၇၅	၂၂၅
(ဃ) Ladies' Garment	Doz	၅,၂၅၀	၅,၁၉၈	၅၂
(င) Garment's Accessories	Doz	၅,၂၅၀	၅,၁၉၈	၅၂

၉။ ဤလုပ်ငန်းမှ Embroidery Fabric, Embroidery Motib, Embroidery Trimming, Ladies' Garment နှင့် Garment's Accessories များကို နှစ်စဉ်(ပျှမ်းမျှ) ရောင်းချမည့် ဈေးနှုန်းနှင့် ဝင်ငွေ တန်ဖိုးမှာ အောက်ပါအတိုင်း ဖြစ်ပါသည်-

(တန်ဖိုးသန်း)

	CMP လက်ခနှုန်း (US$)	ပြည်တွင်း ရောင်း ဈေး နှုန်း(ကျပ်)	CMP တန်ဖိုး (US$)	ပြည်တွင်း ရောင်း (တန်ဖိုး) (ကျပ်)
(က) Embroidery Fabric	၁၀	၄,၆၈၀	၀.၄၁၆	၁.၉၆၆
(ခ) Embroidery Motib	၉	၄,၆၈၀	၀.၂၀၀	၁.၀၅၃
(ဂ) Embroidery Trimming	၉	၄,၆၈၀	၀.၂၀၀	၁.၀၅၃
(ဃ) Ladies' Garment	၄၈	၄,၆၈၀	၀.၂၅၀	၀.၂၄၃
(င) Garment's Accessories	၃.၆၀	၄,၆၈၀	၀.၀၁၉	၀.၂၄၃
စုစုပေါင်း			၁,၀၈၅	၄.၅၅၈

၁၀။ Mingaladon Industrial Park Co., Ltd. နှင့်ချုပ်ဆိုမည့်Sub-Lease Agreement ၏ အပိုဒ် ၃ တွင် Land Use Premium US$ (၈၃၁,၀၂၃.၄၂) အား သုံးရစ်ခွဲ၍ ပေးချေမည် ဖြစ်ကြောင်းနှင့်ပထမအရစ်၁၀% US$ (၈၃,၁၀၂.၃၄) ကိုပေးသွင်းထားပြီးကြောင်း၊ ဒုတိယအရစ် ၅၀ % US$ (၄၁၅,၅၁၁.၇၁)ကိုစာချုပ်လက်မှတ် ရေးထိုးပြီးရက်၃၀ နှင့် နောက်ဆုံး အရစ် ၄၀ %

US$ (၃၃၂,၄၀၉.၃၇)ကိုစာချုပ်လက်မှတ် ရေးထိုးပြီး(၄)လ အတွင်း အားပေးသွင်း မည် ဖြစ်ကြောင်း ဖော်ပြ ထားပါသည်။

၁၁။ ဤလုပ်ငန်းကို ဆောင်ရွက်ခြင်းဖြင့် ပုံမှန်နှစ်တွင် ရရှိမည့် ကုမ္ပဏီ၏ ဝင်ငွေနှင့် အသုံးစရိတ် ခန့်မှန်းခြေမှာ အောက်ပါအတိုင်းဖြစ်ပါသည်-

	US$ (သန်း)
(က) CMP စနစ်အရ ဝင်ငွေ	၁.၀၈၄
ပြည်တွင်းရောင်းဝင်ငွေ	၀.၀၀၆
(ခ) အသုံးစရိတ်	၀.၃၆၈
(ဂ) အသားတင်အမြတ်	၀.၇၂၂

၁၂။ လုပ်ငန်း၏ အရင်းကြေကာလမှာ (၅)နှစ်နှင့် (၁)လဖြစ်ပြီး အရင်းအနှီးအပေါ် အကျိုးအမြတ်ပြန်ပေါ်နှုန်း IRR မှာ ၂၅ % ဖြစ်ပါသည်။

၁၃။ ဤလုပ်ငန်းကို ဆောင်ရွက်ခြင်းဖြင့် နိုင်ငံတော်မှ ပုံမှန်နှစ်တွင် ရရှိမည့် အကျိုးအမြတ် ခန့်မှန်းခြေမှာ CMP အပေါ်အခွန်ငွေ US$ ၀.၁၀၈ သန်း၊ ပြည်တွင်းရောင်းကုန်သွယ်ခွန် US$ ၀.၀၀၁ သန်း၊ ဝင်ငွေခွန်US$ ၀.၀၀၁ သန်း၊ နှင့် မြေငှားရမ်းခ US$ ၇,၇၆၁.၇၄ ဖြစ်ပါသည်။

၁၄။ လုပ်ငန်းဆောင်ရွက်ရန်အတွက် ပြည်တွင်းမှ ဝန်ထမ်း (၅၉၆)ဦး နှင့် ပြည်ပမှ (၆) ဦး စုစုပေါင်း(၆၀၂) ဦး ခန့်ထားမည်ဖြစ်ပါသည်။

၁၅။ ဟောင်ကောင်နိုင်ငံရှိ Sun Flower Lace (HK) Co., Ltd. ကုမ္ပဏီ မှတ်ပုံတင်အမှတ် ၇၅၁၀၆၃ဖြင့်(၂၁.၃.၂၀၀၁) နေ့တွင် ဖွဲ့စည်းထားကြောင်း ကုမ္ပဏီ၏ ငွေရေးကြေးရေး အထောက်အထား အဖြစ် (၂၇.၉.၂၀၁၁) ရက်စွဲ ဖြင့် HKD ၇၅၆၈၂၈.၆၅ ခန့် ရှိကြောင်း ၊ Shanghai Commercial Bank Ltd မှ ထောက်ခံထားကြောင်း၊ Citibank Taiwan Ltd. ၏ ၂၆.၈.၂၀၁၁ ရက်စွဲဖြင့် US$ ၁,၀၇၇,၆၃၀.၈၆ ဖြင့် အထောက်အထား တင်ပြထား ပါသည်။ ဟောင်ကောင်ရှိမြန်မာသံရုံးထောက်ခံစာကိုလည်းတင်ပြထားပါသည်။

၁၆။ နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှု ဥပဒေ (၂၁) ပါ အခွန်ဆိုင်ရာ ကင်းလွတ်ခွင့်နှင့် သက်သာခွင့်များကို ခံစားခွင့်ပြုရန် တင်ပြထားပါသည်။

၁၇။ တင်သွင်းမည့်စက်ပစ္စည်းစာရင်းတွင် ToyotaBus(၁)စီး US$၇၂၈၀၀၊ Hino (၃.၄၉တန်) (၂)စီး US$(၄၇၆၀၀)၊ Mitsubitishi Delica ၂၄၀၀စီစီ(၂)စီး US$(၂၅၈၀၀)၊ စုစုပေါင်း US$ (၁၄၆,၂၀၀) ဖိုး ပါဝင်ပါသည်။

၁၈။ သို့ပါ၍ Sun-Flower Lace Co., Ltd မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်းကို နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု ဥပဒေနှင့်အညီ ဆောင်ရွက်ခွင့်ပြုပါရန် တင်ပြခြင်းအပေါ် လမ်းညွှန်မှုခံယူ အပ်ပါသည်။

အတွင်းရေးမှူး(ကိုယ်စား)
(အောင်နိုင်ဦး၊ ခေတ္တညွှန်ကြားရေးမှူးချုပ်)

ကုမ္ပဏီဒါရိုက်တာနှင့်အစုရှင်များ၏ နေရပ်လိပ်စာစာရင်း

စဉ်	ကုမ္ပဏီအမည်	ဒါရိုက်တာ/အစုရှင်များ၏အမည်	ဒါရိုက်တာ/အစုရှင်များ၏ ဆက်သွယ်ရန်လိပ်စာ
၁	Sun Flower Lace Co., Ltd	(၁) Mrs. Hsu SHu-Chen Director P. P No. 133080165 China	3F; No.9 Ln.120, Jihu Road, Zhongshan Dist, Taipei City 104, Taiwan, Republic of China
		(၂) Mr. Hsu Yi -Chang Director P. P No. 200202618 China	No.36, Aly.161, Hexing Ln., Pitou Township, Changhua Country 523, Taiwan, Republic of China

၁။ ဆက်သွယ်ရမည့်တယ်လီဖုန်းနံပါတ်၊ - ၀၆၇-၄၀၇၀၇၁
ဖက်စ်နံပါတ် - ၀၆၇-၄၀၇၄၄၇

၂။ ဆက်သွယ်ရမည့် လိပ်စာအပြည့်အစုံ - ရုံးအမှတ် (၁၁)၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေး ဦးစီးဌာန

၃။ ဆက်သွယ်ရမည့်ပုဂ္ဂိုလ်အမည်၊ရာထူး - ဦးမင်းထိန်
ညွှန်ကြားရေးမှူးချုပ်

၄။ ကုမ္ပဏီအနေဖြင့်ဆောင်ရွက်သည့်လုပ်ငန်းများ - CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း

အကြောင်းအရာ။ **Sun-Flower Lace Co., Ltd မှ CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်း ဆောင်ရွက်ခွင့် ပြုပါရန်အဆိုပြုချက် တင်ပြလာခြင်းကိစ္စ**

၁။	ကုမ္ပဏီအမည်	- Sun-Flower Lace Co., Ltd Sun-Flower Lace (H.K)Co., Ltd		
၂။	အဖွဲ့အစည်းပုံသဏ္ဌာန်	- ရာခိုင်နှုန်းပြည့် နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှု (100 %)		
၃။	လုပ်ငန်းအမျိုးအစား	- CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်း		
၄။	တည်နေရာ	- ရန်ကုန်တိုင်းဒေသကြီး၊ မင်္ဂလာဒုံစက်မှုဇုံ၊ မြေကွက် အမှတ် D-7 နှင့် D-9		
၅။	စုစုပေါင်းရင်းနှီးမြှုပ်နှံမှု	- အမေရိကန်ဒေါ်လာ ၃.၀၀ သန်း		
၆။	ထည့်ဝင်သည့် အမျိုးအစား	ပထမနှစ်	ဒုတိယနှစ်	စုစုပေါင်း
	ငွေသား	၂၀၂,၂၉၉	-	၂၀၂,၂၉၉
	စက်နှင့်စက်ပစ္စည်း	၂၄၈,၈၅၀	-	၂၄၈,၈၅၀
	ရုံးသုံးစက်ပစ္စည်းများ	၆,၄၂၀	၅,၇၃၀	၁၂,၁၅၀
	မြေအသုံးချမှု ပရီမီယံကြေး	၈၃၁,၀၂၃	-	၈၃၁,၀၂၃
	စက်ရုံတည်ဆောက်ခြင်း	၉၃၀,၀၀၆	၆၂၉,၄၇၂	၁,၅၅၉,၄၇၉
	ယာဉ်နှင့် စက်ကိရိယာ	၁၄၆,၂၀၀	-	၁၄၆,၂၀၀
	စုစုပေါင်း	၂၃၆၄၇၉၈	၆၃၅,၂၀၂	၃,၀၀၀၀၀၀
၇။	လုပ်ငန်းသက်တမ်း	- ၃၆ နှစ်		
၈။	မြေဧရိယာ	- D-7 ၁၅၈,၆၈.၄၆ စတုရန်းမီတာ - D-9 ၁၀,၀၀၄.၀၀ စတုရန်းမီတာ		
	စုစုပေါင်း	၂၅၈၇၂.၄၆ စတုရန်းမီတာ (၆.၃၉ ဧက)		
၉။	နှစ်စဉ်မြေငှားရမ်းခ	- D-7 ၄၇၆၀.၅၄ - D-9 ၃၀၀၁.၂၀		
	စုစုပေါင်း	၇၇၆၁.၇၄ အမေရိကန်ဒေါ်လာ		
၁၀။	မြေငှားရမ်းခနှုန်း	- တစ်နှစ်လျှင် တစ်စတုရန်းမီတာ US$ ၀.၃၀ နှုန်း		

၁၁။ ရောင်းချမည့် နည်းစနစ်

- CMP စနစ်ဖြင့် ၉၉ % ပြည်ပ၊ ပြည်တွင်း ၁% တင်ပို့ရောင်းချခြင်း

၁၂။ နှစ်စဉ်ထုတ်လုပ်မှု ပုံမှန်နှစ် (ပျမ်းမျှ)

	ပြည်ပ ၉၉% Kg/ Doz	ပြည်တွင်း၁% Kg/ Doz	စုစုပေါင်း
Embroidery Fabric (Kg)	၄၁,၅၈၀	၄၂၀	၄၂,၀၀၀
Embroidery Motib (Kg)	၂၂,၂၇၅	၂၂၅	၂၂,၅၀၀
Embroidery Trimming (Kg)	၂၂,၂၇၅	၂၂၅	၂၂,၅၀၀
Ladies' Garment (Doz)	၅,၁၉၈	၅၂	၅,၂၅၀
Garment's Accessories(Doz)	၅,၁၉၈	၅၂	၅,၂၅၀

၁၃။ CMP လက်ခနှုန်း (ပုံမှန်နှစ်)

	CMP US$	ပြည်တွင်းရောင်း ကျပ်
Embroidery Fabric (Kg)	၁၀	၄၆,၀၀၀
Embroidery Motib (Kg)	၉	၄၆,၀၀၀
Embroidery Trimming (Kg)	၉	၄၆,၀၀၀
Ladies' Garment (Doz)	၄၈	၄၆,၀၀၀
Garment's Accessories(Doz)	၃.၆၀	၄၆,၀၀၀

၁၄။ CMP ဝင်ငွေ (ပုံမှန်နှစ်)

	- ပြည်ပ ၉၉% Kg/ Doz/ US$	ပြည်တွင်း၁% Kg/ Doz/ ကျပ်
Embroidery Fabric(Kg)	၄၁၅,၈၀၀	၁၉၆၅
Embroidery Motib(Kg)	၂၀၀,၄၇၅	၁,၀၅၃
Embroidery Trimming(Kg)	၂၀၀,၄၇၅	၁,၀၅၃
Ladies' Garment(Doz)	၂၄၉,၅၀၄	၂၄၃
Garment's Accessories(Doz)	၁၈,၇၁၃	၂၄၃

၁၅။ ကုမ္ပဏီ၏ဝင်ငွေ (ပုံမှန်နှစ်)(ပျမ်းမျှ)

- CMP လက်ခ အမေရိကန်ဒေါ်လာ ၁.၀၈ သန်း
-

၁၆။ ကုမ္ပဏီ၏ အသားတင်အမြတ် (ပုံမှန်နှစ်) (ပျမ်းမျှ)

- အမေရိကန်ဒေါ်လာ ၀.၆၇၇ သန်း

၁၇။	နိုင်ငံတော်မှ ပုံမှန်နှစ်တွင် ရရှိမည့် အကျိုးအမြတ် (ပုံမှန်နှစ်) ဝင်ငွေခွန် CMP	- အမေရိကန်ဒေါ်လာ ၁.၀၈ သန်း
၁၈။	အရင်းကြေကာလ	- ၄ နှစ် ၁၁လ
၁၉။	အရင်းအနှီးအပေါ် အကျိုးအမြတ်ပြန်ပေါ်နှုန်း (IRR)	- ၂၆%
၂၀။	ဝန်ထမ်းအင်အား	ပထမနှစ် / ၅ နှစ်မြောက်
	ပြည်တွင်း	၅၁၇ / ၅၉၆
	ပြည်ပ	၁၁ / ၆
	စုစုပေါင်း	၅၂၈ / ၆၀၂
၂၁။	အခြား	- Sun-Flower Lace Co., Ltd.၏ MOA, AOA မူကြမ်းကို တင်ပြထားပါသည်။ - ငွေရေးကြေးရေး အထောက်အထား Sun-Flower Lace (HK) Co., Ltd. သည် (၂၁-၃-၂၀၁၁) ရက်စွဲဖြင့် HKD ၇၅၆၈၂၈.၆၅ ခန့် ရှိကြောင်း၊ Shanghai Commercial Bank Ltd မှ ထောက်ခံတင်ပြ ထားပါသည်။ Citibank Taiwan Ltd. ၏ ၂၆-၈-၂၀၁၁ ရက်စွဲဖြင့် US$ ၁၀၇၇,၆၃၀.၈၆ ဖြင့် အထောက်အထား တင်ပြထားပါသည်။ - နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုဥပဒေပါ အခွန်ဆိုင်ရာ ကင်းလွတ်ခွင့်နှင့် သက်သာခွင့်များကို ခံစားခွင့်ပြုရန် လျှောက်ထားလာပါသည်။ - Sub Lease Agreement (Draft) ကို တင်ပြထားပြီး လုပ်ငန်းအဆောက်အဦး တည်နေရာ Layout Plan များကိုတင်ပြထားပါသည်။ - Exchange Rate ကို 1 US$ လျှင် ၆ ကျပ် နှုန်းဖြင့် တွက်ချက်ထားပါသည်။ - ~~Equ/ ကျပ် ၈၀၀ ကျပ်နှုန်းဖြင့် တွက်ချက်ထားပါသည်။~~ - Plot D-7 ကို ပထမနှစ်တွင်တပ်ဆင်မည်ဖြစ်ပြီး၊ Plot D-9 ကို ဒုတိယနှစ်တွင် တပ်ဆင်မည်ဖြစ်ပါသည်။ - CMP လုပ်ငန်းများကြီးကြပ်ရေးကော်မတီ အလုပ်သမားဝန်ကြီးဌာန၊ ရန်ကုန်တိုင်းဒေသကြီး၊ စက်မှုကြီးကြပ်ရေးနှင့် စစ်ဆေးရေး ဦးစီးဌာနများသို့ သဘောထား တောင်းခံထားပါသည်။ - တင်သွင်းလာမည့် စက်ပစ္စည်းစာရင်းတွင် အောက်ပါမော်တော်ယာဥ်များ ပါဝင်ပါသည်။ US$ Toyota ၁ စီး ၇၂၈၀၀ Hino ၂ စီး ၄၇၆၀၀ Mitsubitishi ၂ စီး ၂၅၈၀၀

၁၄၆၂၀၀

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်
မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်
ရုံးအမှတ်(၃၂)၊ နေပြည်တော်

Fax: 95-67-406333

တယ်လီဖုန်း-၀၆၇-၄၀၆၃၃၄။ ၄၀၆၀၇၅

စာအမှတ်၊ရက-၁/န-၆၅၈/၂၀၁၂(၇၄၇၄)
ရက်စွဲ၊ ၂၀၁၂ ခုနှစ်၊ ဇွန်လ ၇ ရက်

အကြောင်းအရာ။ **Sun-Flower Lace Co. Ltd. မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြလာခြင်းကိစ္စ**

ရည် ညွှန်း ချက်။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၏ (၉ -၃-၂၀၁၂) ရက်စွဲပါ စာအမှတ်၊ ၂၆/ ခွဲ-၃/ ၂၀၁၂(စီ ၁၉၃၅)

၁။ အထက်အကြောင်းအရာပါကိစ္စနှင့် စပ်လျဉ်း၍ ရည်ညွှန်းပါစာဖြင့် Sun-Flower Lace Co. Ltd. မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် တင်ပြလာခြင်းကို (၃၀-၅-၂၀၁၂) နေ့တွင် ကျင်းပသော ကော်မရှင်၏ (၁၅/၂၀၁၂) ကြိမ် မြောက် အစည်းအဝေးသို့ တင်ပြခဲ့ပါသည်။

၂။ အဆိုပါအစည်းအဝေးမှ “Sun-Flower Lace Co. Ltd. မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့်အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်းဆောင်ရွက်ခွင့်ပြုရန်၊ ထွက်ချက်မှုအပိုင်း အားပြန်လည်တင်ပြရန်နှင့်အဆိုပြုလွှာတွင်ပါဝင်သောမော်တော်ယာဥ်များအားပြည်တွင်းမှ ဝယ်ယူ အသုံးပြု ရန်” ဆုံးဖြတ်ခဲ့ပါသည်။

၃။ သို့ဖြစ်ပါ၍ ကော်မရှင် အစည်းအဝေး ဆုံးဖြတ်ချက်ကို သိရှိနိုင်ပါရန် အကြောင်းကြား အပ်ပါသည်။

အတွင်းရေးမှူး (ကိုယ်စား)
(အောင်နိုင်ဦး၊ညွှန်ကြားရေးမှူးချုပ်)

Sun-Flower Lace Co. Ltd.

မိတ္တူကို
ဆောက်လုပ်ရေးဝန်ကြီးဌာန
ရုံးလက်ခံ/မျှောစာတွဲ

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ပြည်ထောင်စု သမ္မတ မြန်မာနိုင်ငံတော်
မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်
ရင်းနှီးမြှုပ်နှံမှု သတင်းအချက်အလက် စုဆောင်းရှာဖွေမြှင့်တင်ရေးအဖွဲ့
(Investment Information Collection and Promotion Team)

၂၀၁၂ ခုနှစ်၊ မတ်လ (၃၀)ရက်နေ့ မွန်းလွဲ(၁း၀၀)နာရီတွင် ရုံးအမှတ်(၃၂)၊ အမျိုးသားစီမံကိန်းနှင့် စီးပွားရေး ဖွံ့ဖြိုးတိုးတက်မှု ဝန်ကြီးဌာန ၊ အစည်းအဝေးခန်းမ၌ ကျင်းပသည့် (၁၀/၂၀၁၂) ကြိမ်မြောက် အစည်းအဝေးမှတ်တမ်း

အစည်းအဝေးတက်ရောက်သူများ

၁။ အောက်ပါပုဂ္ဂိုလ်များအစည်းအဝေးသို့ တက်ရောက်ကြပါသည်-

ဦးကျော်ဒွန်း
အကြံပေး
ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန
အမျိုးသားစီမံကိန်းနှင့်စီးပွားရေးဖွံ့ဖြိုးတိုးတက်မှုဝန်ကြီးဌာန

ဦးဟန်ဝင်းအောင်
ညွှန်ကြားရေးမှူး
ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန
အမျိုးသားစီမံကိန်းနှင့်စီးပွားရေးဖွံ့ဖြိုးတိုးတက်မှုဝန်ကြီးဌာန

ဦးသန့်စင်ကြိုင်
ညွှန်ကြားရေးမှူး
ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန
အမျိုးသားစီမံကိန်းနှင့်စီးပွားရေးဖွံ့ဖြိုးတိုးတက်မှုဝန်ကြီးဌာန

ဒေါ်နီနီအေး
ဒုတိယညွှန်ကြားရေးမှူး
ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန
အမျိုးသားစီမံကိန်းနှင့်စီးပွားရေးဖွံ့ဖြိုးတိုးတက်မှုဝန်ကြီးဌာန

ဒေါ်မြသူဇာ
လက်ထောက်ညွှန်ကြားရေးမှူး
မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန
ဆောက်လုပ်ရေးဝန်ကြီးဌာန

ဒေါ်စန်းစန်းမြင့်
လက်ထောက်ညွှန်ကြားရေးမှူး
ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန
အမျိုးသားစီမံကိန်းနှင့်စီးပွားရေးဖွံ့ဖြိုးတိုးတက်မှုဝန်ကြီးဌာန

ဦးဝင်းတင်
လက်ထောက်ညွှန်ကြားရေးမှူး
ရင်းနှီးမြှုပ်နှံမှုနှင့်ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန
အမျိုးသားစီမံကိန်းနှင့်စီးပွားရေးဖွံ့ဖြိုးတိုးတက်မှုဝန်ကြီးဌာန

အထူးဖိတ်ကြားခြင်းဖြင့် တက်ရောက်သူများ

၂။ အောက်ပါပုဂ္ဂိုလ်များအစည်းအဝေးသို့ တက်ရောက်ကြပါသည်-
ဦးမျိုးအောင်
ဒုတိယညွှန်ကြားရေးမှူးချုပ်
အလုပ်သမားညွှန်ကြားရေးဦးစီးဌာန
အလုပ်သမားဝန်ကြီးဌာန

ဒေါ်ခင်ဇေချို
ညွှန်ကြားရေးမှူး
စက်မှုကြီးကြပ်ရေးနှင့်စစ်ဆေးရေးဦးစီးဌာန
စက်မှုဝန်ကြီးဌာန

ဦးကျော်စွာစိုး
ဒုတိယညွှန်ကြားရေးမှူး
အမှတ်(၁)အထွေထွေအကြီးစားစက်မှုလုပ်ငန်း
စက်မှုဝန်ကြီးဌာန

ဒေါ်ရီရီလှိုင်
လက်ထောက်ညွှန်ကြားရေးမှူး
အလုပ်သမားညွှန်ကြားရေးဦးစီးဌာန
အလုပ်သမားဝန်ကြီးဌာန

ရည်ရွယ်ချက်

၃။ ရင်းနှီးမြှုပ်နှံမှုအခွင့်အလမ်းများ တိုးတက်စေရန်အတွက် ရင်းနှီးမြှုပ်နှံသူများမှ သိရှိလိုသည့် အချက်များအား ရှင်းလင်းဆွေးနွေး လမ်းညွှန်ပေးရန်နှင့် မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် အစည်းအဝေးသို့ မတင်ပြမီ လိုအပ်ချက်များ ပြည့်စုံစေရန် ညှိနှိုင်းဆွေးနွေးရန်။

ဆွေးနွေးချက်များ

နိုင်ငံခြားသား ရင်းနှီးမြှုပ်နှံမှုဆိုင်ရာလုပ်ငန်းများ

၄။ Sun- Flower Lace Co.,Ltd. မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြလာခြင်းကိစ္စ။

Sun- Flower Lace Co., Ltd. မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ် လုပ်ခြင်း လုပ်ငန်း အခြေအနေအား ကုမ္ပဏီမှ ရှင်းလင်းတင်ပြရာ တရုတ် ပြည်သူ့သမ္မတနိုင်ငံ၊ ဟောင်ကောင်တွင် ဖွဲ့စည်းထားသော Sun- Flower Lace(H. K) Co., Ltd. မှ မြေငှားရမ်းမည့် ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုး ရေးဦးစီးဌာနမှ မြေကွက် အမှတ် D-7 နှင့် D-9 စုစုပေါင်း ဧရိယာ(၆.၃၉)ဧက အားငှားရမ်းပြီး ရာခိုင်နှုန်းပြည့် နိုင်ငံခြား ရင်းနှီးမြှုပ်နှံမှုဖြင့် ဆောင်ရွက် ခွင့်ပြုပါရန် တင်ပြလာပါသည်။

ကုမ္ပဏီမှ ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်းကို ဆောင်ရွက်ရန် အတွက် စက်ပစ္စည်းများကို ထိုင်ဝမ်နှင့် တရုတ်မှ တင်သွင်းမည်ဖြစ်ကြောင်း၊ ရရှိမည့် ကုန်ချောများကို နိုင်ငံခြားသို့တင်ပို့မည် ဖြစ်ပါကြောင်း အဆောက်အဦဆောက်ပြီး တစ်နှစ်ခွဲအတွင်းအပြီး ဆောက်မည် ဖြစ်ကြောင်း ရှင်းလင်းတင်ပြခဲ့ပါသည်။

မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန လက်ထောက်ညွှန်ကြားရေးမှူး ဒေါ်မြသူဇာမှ မင်္ဂလာဒုံ စက်မှုဇုံရှိ မြေကွက် D-7 နှင့် D-9 စုစုပေါင်း ဧရိယာ(၆.၃၉)ဧက ကို ငှားရမ်းဆောင်ရွက် မည်ဖြစ်ကြောင်း၊ မြေငှားသက်တမ်းမှာ ၃၆နှစ် ဖြစ်ပြီး ၂၀၄၈ ခုနှစ်တွင် ပြည့်မည် ဖြစ်ပါကြောင်း၊ မြေအသုံးချမှုပရီမီယံကြေးငွေ Land Use Premium ကို မြေငှားရမ်းကာလ ၃၆ နှစ် အတွက် တစ်ပေါင်းတည်းပေးရမည်ဖြစ်ကြောင်းနှင့် နှစ်စဉ် မြေငှားရမ်းခ အမေရိကန်ဒေါ်လာ ၇၇၆၀.၇၄ ကိုလည်း ပေးဆောင်ရမည် ဖြစ်ကြောင်းရှင်းလင်းပြောကြားပါသည်။

CMP လုပ်ငန်းများ ကြီးကြပ်ရေးကော်မတီ မှ စက်ရုံတည်ထောင်ပြီးစီးမှု အခြေအနေ အလုပ်သမားများကို သင်တန်းပေးပြီး ခေါ်မည် သို့မဟုတ် အလုပ်သမားများ စုဆောင်းလိုလျှင် အကူအညီ ပေးမည် ဖြစ်ကြောင်း ၊ အလုပ်သမားဝန်ကြီးဌာနမှ အချိန်ပိုကို တစ်နေ့ ၃ နာရီသာ သုံးရမည် ဖြစ်ပါ ကြောင်း၊ တနင်္ဂနွေနေ့တွင် အလုပ်နားပါကြောင်း၊ အချိန်ပိုလုပ်ခကို လစာအပေါ်မှာ တွက်ချက်လေ့ ရှိပါကြောင်း၊ တနင်္ဂနွေနေ့တွင် Buyer လိုအပ်ချက်အရ အချိန်ပို ဆင်းလျှင် လုပ်ခကို နှစ်ဆပေးရမည် ဖြစ်ပါကြောင်း၊ အလုပ်ရုံနှင့်အလုပ်သမားဥပဒေဌာနမှ ခွင့်ပြုချက်ရယူရန် လိုပါကြောင်း၊ အလုပ်သမား များဆန္ဒ ပါဝင်ရမည် ဖြစ်ပါကြောင်း၊ အချိန်ပို အလုပ်ဆင်းမည်ကို အလုပ်သမား များမှ သဘောတူကြောင်း လက်မှတ် ထိုးရမည် ဖြစ်ပါကြောင်း ရှင်းလင်းပြောကြားပါသည်။

စက်မှုကြီးကြပ်ရေး နှင့် စစ်ဆေးရေးဦးစီးဌာန မှ မြေကိုကွင်းဆင်း စစ်ဆေးရန် အတွက် အဆိုပြုချက် ပေးပို့ထားပါကြောင်း၊ အဆောက်အဦဆောက်လုပ်ခြင်း မရှိသေးပါကြောင်း ရှင်းလင်းပြောကြားခဲ့ပါသည်။

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန မှ အလုပ်သမားများ၏ လစာမှာ နည်းနေပါကြောင်း၊ စက်ပစ္စည်းများကို စက်ရုံ ၂ ခုလုံးအတွက် တစ်နှစ် အတွင်းအပြီး သွင်း/မသွင်းကို သိလိုပါကြောင်း၊ တည်ဆောက်ရေးကာလကို မည်သည့် နေ့တွင်စမည်ကို သိလို ပါကြောင်း၊ တွက်ချက်မှု

ကိုလည်းတပြေးညီ အမေရိကန်ဒေါ်လာ ၈၀၀ဖြင့် တွက်ချက် သင့်ပါကြောင်း ရှင်းလင်း ပြောကြား ခဲ့ပါသည်။

အစည်းအဝေးမှ Sun- Flower Lace Co., Ltd. မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့် အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြလာခြင်း ကိစ္စအား တွက်ချက်မှုနှင့် သဘောထားများ စုံလင်ပါက မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် အစည်းအဝေး သို့ တင်ပြရန် ဆုံးဖြတ်ခဲ့ပါသည်။

၅။ Mac Do Co., Ltd မှ CMP စနစ်ဖြင့် ဆံပင်အတု နှင့် ဆက်စပ် ပစ္စည်းများ ထုတ်လုပ် ရောင်းချခြင်း လုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြလာခြင်းကိစ္စ။

Mac Do Co.,Ltd. ၏ တာဝန်ရှိသူမှ လုပ်ငန်းဆောင်ရွက်မည့် တည်နေရာ၊ ရင်းနှီးမြှုပ်နှံမှု၊ ဝန်ထမ်းခန့်ထားမှု စသည်ဖြင့် အဆိုပြုချက်လုပ်ငန်း၏ အဓိက အချက်အလက်များကို ရှင်းလင်း တင်ပြပါသည်။

မြို့ရွာနှင့်အိုးအိမ် ဖွံ့ဖြိုးရေး ဦးစီးဌာန၊ လက်ထောက်ညွှန်ကြားရေးမှူး ဒေါ်မြသူဇာမှ ၄င်းမြေကွက်သည် မင်္ဂလာဒုံစက်မှုဇုန်မြေကို ငှားရမ်းဆောင်ရွက်ခြင်း ဖြစ်ပါကြောင်း၊ မြေငှားရမ်း သက်တမ်းမှာ (၇-၂-၂၀၄၈)အထိ (၃၆)နှစ် ဖြစ်ကြောင်း၊ စုစုပေါင်းမြေဧရိယာ ၃၉,၁၆၁.၂၂ စတုရန်းမီတာ ဖြစ်ပါကြောင်း ရှင်းလင်း တင်ပြပါသည်။

အလုပ်သမားညွှန်ကြားမှုဦးစီးဌာနမှ ကုန်ကြမ်းတင်သွင်းမှု၊ ကုန်ချောတင်ပို့မှုနှင့် ထုတ်လုပ်မှု စနစ်များနှင့် စပ်လျဉ်း၍ ဆွေးနွေးပြောကြားပါသည်။

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများ ညွှန်ကြားမှု ဦးစီးဌာနမှ ကျွမ်းကျင်သူ ဦးကျော်ဗွန်းမှ တည်ဆောက်ရေး ကာလ(၃)နှစ် တင်ပြထားခြင်းနှင့် စပ်လျဉ်း၍ ဆွေးနွေးပြောကြားပါသည်။

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာနမှ ညွှန်ကြားရေးမှူး ဦးဟန်ဝင်းအောင်မှ အဆိုပြုချက်တွင် တင်ပြထားသည့် ငွေကြေးအထောက်အထားမှာ (၂၉-၁၁-၂၀၁၁)ရက်စွဲ ဖြစ်နေပါ၍ ယခု လက်ရှိအခြေအနေအား ပြန်လည်တင်ပြပေးရန် ဆွေးနွေးပြောကြားပါသည်။

Mac Do Co.,Ltd. ၏ တာဝန်ရှိသူမှ တည်ဆောက်ရေးကာလကို ရန်ကုန်မြို့တော် စည်ပင် သာယာရေးကော်မတီမှ အဆောက်အဦ ဆောက်လုပ်ခွင့်ပြုမိန့် ရပြီး ၂နှစ် ဟု သတ်မှတ်မည် ဖြစ်ပါ ကြောင်းနှင့် ဘဏ်အထောက်အထားများကို ယခုထက်ပို၍ Up Date ဖြစ်အောင် တင်ပြမည်ဖြစ်ပါ ကြောင်း ရှင်းလင်းတင်ပြပါသည်။

အစည်းအဝေးမှ Mac Do Co., Ltd. မှ CMP စနစ်ဖြင့် ဆံပင်အတုနှင့် ဆက်စပ် ပစ္စည်းများ ထုတ်လုပ်ရောင်းချခြင်း လုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြု တင်ပြချက်အား လိုအပ်ချက်များ ပြည့်စုံပါက မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင် အစည်းအဝေးသို့ တင်ပြရန် ဆုံးဖြတ်ခဲ့ပါသည်။

၆။ Dynamic Industry Co., Ltd မှ ရန်ကုန်တိုင်းဒေသကြီး၊ ဒဂုံဆိပ်ကမ်းမြို့နယ် တွင် မော်တော်ယာဉ် အသစ်များ ထုတ်လုပ်ခြင်း လုပ်ငန်းဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြခြင်း ကိစ္စ။

အဆိုပြုလုပ်ငန်းနှင့်စပ်လျဉ်း၍ ကုမ္ပဏီမှ အုပ်ချုပ်မှုဒါရိုက်တာ ဦးကျော်ဇင်လတ် မှ YO-KI (0.75)Ton နှင့် King in Asia Light Truck(1)Ton အမျိုးအစား(၂)မျိုး ထုတ်လုပ်မည် ဖြစ်ပြီး ကနဦး(၄)လတွင် စုစုပေါင်း(၂၂၀)စီး ထုတ်လုပ်မည်ဖြစ်ပါကြောင်း၊ ဝန်ထမ်းအင်အား (၂၂၅)ဦး ဖြင့် ဆောင်ရွက်မည်ဖြစ်ပါကြောင်း၊ တရုတ်မှ နည်းပညာဖြင့် ထုတ်လုပ်မည် ဖြစ်ပါကြောင်း ရှင်းလင်း တင်ပြပါသည်။

အမှတ်(၁)အထွေထွေအကြီးစား စက်မှုလုပ်ငန်း မှ ဒုတိယ ညွှန်ကြားရေးမှူး ဦးကျော်စွာစိုး မှ အဆိုပြုချက်တွင်ဖော်ပြထားသော စက်ပစ္စည်းကိရိယာများ စာရင်းမှာ အကြမ်းဖျင်း သဘော ဆောင်နေကြောင်း၊ Localization လုပ်ရန်ကိစ္စအား အသေးစိတ်ဖော်ပြသင့်ပါကြောင်း၊ အင်ဂျင် အမျိုးအစားများကို တင်ပြသင့်ပါကြောင်း၊ YO-KI (0.75)Ton အတွက် ကုန်ကြမ်းတွင် Wire Harness နှင့် Engine Mounting ကုန်ကြမ်းအမျိုးအစား (၂)မျိုးပါဝင်ပြီး၊ King in Asia Light Truck(1)Ton အတွက် ကုန်ကြမ်းတွင် Wire Harness နှင့် Engine Mounting မပါဝင်ပါကြောင်း၊ King in Asia Light Truck(1)Ton အတွက် Localization လုပ်မည့်ကုန်ကြမ်းတွင် Roof ပါဝင်ပြီး၊ YO-KI (0.75)Ton အတွက် Localization လုပ်မည့်ကုန်ကြမ်းတွင် Roof မပါဝင်ပါကြောင်း၊ ထုတ်လုပ်မည့် ကားနှင့် သင့်လျော်သော Equipment များ ဖြစ်ရန်လိုပါကြောင်း၊ အဆိုပြုလွှာအရ တစ်နေ့လျှင် မော်တော်ယာဉ်(၂၀)စီးထုတ်လုပ်မည်ဖြစ်ရာ ၎င်းမော်တော်ယာဉ်များအား ဆေးမှုတ်မည့် အလုပ်ရုံသို့ ရွှေ့ပြောင်းမည့်အစီအစဉ် မှာ အရေးကြီးပါကြောင်း၊ Painting System ကို ဖြည့်စွက် ဖော်ပြသင့် ပါကြောင်းဆွေးနွေးပါသည်။

ကုမ္ပဏီမှ Localization လုပ်မည့်ကုန်ကြမ်းများအား စက်မှုဇုန်မှပင် ရယူမည်ဖြစ် ပါ ကြောင်း၊ ကုန်ကြမ်းစာရင်းများအား ပြင်ဆင်တင်ပြမည်ဖြစ်ပါကြောင်း ပြန်လည်ရှင်းလင်း တင်ပြ ပါသည်။

စက်မှုကြီးကြပ်ရေးနှင့်စစ်ဆေးရေး ဦးစီးဌာန ၊ ညွှန်ကြားရေးမှူး ဒေါ်ခင်ဇော်ချို မှ ယခင်က 21 st Century အမည်ဖြင့် လုပ်ငန်း ဆောင်ရွက်ခဲ့ပြီး၊ ယခုလုပ်ငန်း ရပ်နားထားသည်ကို ရန်ကုန်တိုင်း ဒေသကြီး စက်မှုကြီးကြပ်ရေးနှင့် စစ်ဆေးရေးဦးစီးဌာနသို့ အကြောင်းကြားရန် လိုအပ်ပါကြောင်း၊ စက်မှုလိုင်စင်ပြန်အပ်ရမည်ဖြစ်ကြောင်း၊ လုပ်ငန်းပိတ်သိမ်းကြောင်းကို တရားဝင် တင်ပြရန် လိုအပ် ပါကြောင်း ဆွေးနွေးပါသည်။

အလုပ်သမား ညွှန်ကြားရေး ဦးစီးဌာန ၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ် ဦးမျိုးအောင် မှ Employment Contract ချုပ်ဆိုထားရန်လိုအပ်ပါကြောင်း၊ အလုပ်သမားအဖွဲ့အစည်းတည်ထောင် ခွင့်ပေး ရမည်ဖြစ်ပါကြောင်း၊ ကုမ္ပဏီအနေဖြင့် ရရှိမည့် အမြတ်အစွန်းနှင့် ဝန်ထမ်းလစာကိုချိန်ဆပြီး ပေးရန် လိုအပ်ပါကြောင်း ဆွေးနွေးပါသည်။

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန ၊ ညွှန်ကြားရေးမှူး ဦးသန့်စင်ကြိုင်မှ ထုတ်လုပ်မည့် မော်တော်ယာဥ်များအတွက် Logo ၊ Under License Agreement နှင့် ကုန်ကြမ်း ရယူမည့်နိုင်ငံ ၊ မော်တော်ကားစီးနင်းသူများအတွက် ဘေးအန္တရာယ်ကင်းရှင်းရေး စီမံချက် များ လိုအပ်ပါကြောင်း ဆွေးနွေးရာ ကုမ္ပဏီမှ Logo ကို Dynamic တံဆိပ်ဖြင့် ထုတ်လုပ်မည် ဖြစ်ပါကြောင်း ၊ Under License နှင့် ကုန်ကြမ်းကို တရုတ် နိုင်ငံမှ ရယူမည် ဖြစ်ပြီး၊ လိုအပ်ချက်များကို ပြန်လည် ဖြည့်စွက် တင်ပြမည်ဖြစ်ပါကြောင်း ဖြေကြားပါသည်။

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများညွှန်ကြားမှုဦးစီးဌာန ၊ အကြံပေးဦးကျော်ဇွန်းမှ လုပ်ငန်း များ ဆောင်ရွက်ရာတွင် ငွေကြေးခိုင်မာမှုရှိရန် လိုကြောင်း၊ ကနဦးတင်သွင်းမည့် စက်ပစ္စည်းနှင့် ကုန်ကြမ်းအတွက် ငွေကြေးအထောက်အထားအပြည့်အဝတင်ပြရန် နှင့် သွင်းနိုင်သလောက်သာ ဖော်ပြရန် လုပ်ငန်း [illegible] ဆောင်ရွက်သည့် (၃)နှစ်မြောက်တွင် (၃၀%) Localization ဖြစ်အောင် ဆောင်ရွက်ရန်ပြောကြား ပါသည်။

ယင်းအစည်းအဝေးမှ အောက်ပါ လိုအပ်ချက်များအား ပြန်လည် စိစစ်ပေးပါရန် ဆုံးဖြတ်ခဲ့ပါသည် -

(က) ပြည်ပမှ ကုန်ကြမ်းရယူမည့်အစီအစဥ်တွင် ကုန်ကြမ်းရယူမည့်နိုင်ငံဖော်ပြရန်၊

(ခ) မော်တော်ကား စီးနင်းသူများအတွက် ဘေးအန္တရာယ်ကင်းရှင်းရေး စီမံချက်၊ Localization Plan နှင့် Under License Agreement တို့ကို တင်ပြပေးပါရန်၊

(ဂ) Annex 4 နှင့် 4(B)တွင် ပြည်ပမှ တင်သွင်းမည့် ကုန်ကြမ်းတန်ဖိုးများတွင် Year 5 မှ 20 အထိ တွက်ချက်မှုကို ပြန်လည်စိစစ်ပေးပါရန်၊

(ဃ) အရှုံး/အမြတ်ဇယားတွင် Year 5 မှ 20 အထိ တွက်ချက်မှုကို ပြန်လည်စိစစ်ပေးပါရန်၊

(င) CashFlow , IRR, Pay Back တွက်ချက်မှုများအား ပြန်လည်စိစစ်ပေးပါရန်၊

(စ) သုံးစွဲမည့်စက်နှင့်စက်ပစ္စည်းများအား ဖော်ပြရာတွင် Specifcation များကို ပြည့်စုံစွာ ဖော်ပြရန်၊

(ဆ) ပြည်ပမှတင်သွင်းမည့် SKD , CKD တို့၏ Country of origin နှင့် Specification များကို လိုအပ်သည့် အစိတ်အပိုင်းအတွက် ဖော်ပြပေးပါရန်၊

(ဇ) ဝန်ပေါ့ ကုန်တင်ယာဥ်၏ ထုတ်လုပ်မှု နည်းစဥ်ကို မြင်သာမှုရှိစေရန် ဖော်ပြထားရာ ဆေးစိမ်၊ ဆေးပေါင်း၊ ဆေးမှုတ်ခြင်းလုပ်ငန်း အတွက် စီမံ ဆောင်ရွက်မည့် အစီအစဥ် ဖော်ပြပေးပါရန်၊

(ဈ) သဘောထားများရရှိပြီး၊ တွက်ချက်မှုများပြည့်စုံပါက မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် အစည်းအဝေးသို့ တင်ပြရန် ၊

၇။ Myanmar Soe San Win Manufacturing Co., Ltd. မှ CMP စနစ်ဖြင့် ဖိနပ်ထုတ်လုပ်ခြင်းလုပ်ငန်းကို ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြခြင်းကိစ္စ

Myanmar Soe San Win Manufacturing Co.,Ltd. မှ မန်နေဂျင်း ဒါရိုက်တာ ဦးစန်းမောင်မှ အဆိုပြုလုပ်ငန်း နှင့်စပ်လျဉ်း၍ ငွေပင်လယ် စက်မှုဇုန်တွင် စက်ရုံငှားရမ်း၍ ဖိနပ်ချုပ်လုပ်ငန်းဆောင်ရွက်မည် ဖြစ်ပါကြောင်း၊ အမျိုးသားစီးဖိနပ်၊ အမျိုးသမီးစီး ဖိနပ်နှင့် ကလေးစီးဖိနပ် ဟူ၍ (၃)မျိုး ထုတ်လုပ်မည်ဖြစ်ပါကြောင်း၊ (Fully နှင့် Semi)နှစ်မျိုးထုတ်လုပ်မည် ဖြစ်ပါကြောင်း၊ ကုန်ကြမ်းများ ကို ဟောင်ကောင်မှ တင်သွင်းမည်ဖြစ်ပါကြောင်း၊ ကုန်ချောများကို ဥရောပနိုင်ငံများဖြစ်သည့် ဂျာမနီ၊ အီတလီ ၊ ရုရှား နှင့် ဂျပန် နိုင်ငံများသို့ တင်ပို့မည်ဖြစ်ပါကြောင်း၊ ပြည်တွင်းဝန်ထမ်းများအား ဟောင်ကောင်မှ Technician များမှ Training ပေးမည်ဖြစ်ပါကြောင်း၊ မြန်မာပြည် အလုပ်သမား ရုံးမှ ပြဋ္ဌာန်းသည့် ဥပဒေနှင့်အညီ ဆောင်ရွက်မည် ဖြစ်ပါကြောင်း၊ Management ပိုင်းတွင် ကျွမ်းကျင်သူများကို ခန့်ထားမည် ဖြစ်ပါကြောင်း နှင့် အဆိုပြုလုပ်ငန်းအား ကိုယ်တိုင် ရင်းနှီးမြှုပ်နှံမည် ဖြစ်ပါကြောင်း ရှင်းလင်းတင်ပြ ပါသည်။

အလုပ်သမားညွှန်ကြားရေး ဦးစီးဌာနမှ ဒုတိယညွှန်ကြားရေးမှူးချုပ် ဦးမျိုးအောင်မှ ဖိနပ်ချုပ် လုပ်ငန်းသည် Buyer မကောင်းလျှင် ပြဿနာရှိနိုင်၍ လုပ်ငန်းကျွမ်းကျင်မှုနှင့် စီမံခန့်ခွဲမှုကျွမ်းကျင်မှု ရှိရန်လိုအပ်ပါကြောင်း၊ အလုပ်ရှင်နှင့် အလုပ်သမား ညီညွတ်ရန် လိုအပ်ပါကြောင်း၊ Training ပေးရန်နှင့် ကျွမ်းကျင်လုပ်သားများရှိရန် လိုအပ်ပါကြောင်း၊ အလုပ်ရှင်၊ အလုပ်သမား ခန့်ထားမှုဆိုင်ရာ သဘောတူညီချက် ရယူထားရန် လိုအပ်ပါကြောင်း၊ အလုပ်သမား သက်သာချောင်ချိရေး အစီအစဉ်တွင် ကျန်းမာရေး၊ လုပ်ခလစာ နှင့် ဖယ်ရီ အစရှိသည်တို့ပါဝင်ရန် လိုအပ်ပါကြောင်း၊ အလုပ်သမား လစာကိုလည်း အခြား စက်ရုံလစာများနှင့် ညှိနှိုင်းပေးရန်၊ အလုပ်သမားများအတွက် နေ့စဉ်အလုပ်ချိန် ပုံမှန် (၈)နာရီနှင့် Overtime (၄)နာရီ သတ်မှတ်ထားပါကြောင်း၊ အဆိုပြုချက်တွင် ဖော်ပြထားသော ရင်းနှီးမြှုပ်နှံသူသည် ပိုင်ရှင်အစစ် အမှန်ဖြစ်ရန် လိုအပ်ပါကြောင်း၊ လုပ်ငန်းဆောင်ရွက်ရာတွင် Management မှာ အဓိကဖြစ်ပါကြောင်း ဆွေးနွေး ပြောကြားပါသည်။

မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေး ဦးစီးဌာန၊ လက်ထောက်ညွှန်ကြားရေးမှူး ဒေါ်မြသူဇာမှ အဆိုပြုလုပ်ငန်း ဆောင်ရွက်မည့် မြေမှာ ဒေါ်လီဖိန်း အမည်ပေါက် ပိုင်ဆိုင်သောမြေအား Myanmar Soe San Win Manufacturing Co.,Ltd. မှ ငှားရမ်းခြင်း ဖြစ်ပါကြောင်း၊ အမိန့်ကြော်ငြာစာ အမှတ်(၃၉/၂၀၁၁)အရ မြေစီမံခန့်ခွဲသည့် ဌာန၏ သဘောထား ရယူရန် လိုအပ်ပါကြောင်း၊ မြေနှင့်အဆောက်အဦ ငှားရမ်းစာချုပ်တွင် အဆိုပြုလုပ်ငန်းဆောင်ရွက်မည့် မြေ(၅.၅၄၆) ဧက နှင့် အဆောက်အဦ အတွက် ငှားရမ်းခ တန်ဖိုးမှာ တစ်လလျှင် (၁၀)သိန်းဟု ချုပ်ဆိုထားသဖြင့် မြေနှင့်အဆောက်အဦ ငှားရမ်းခ တန်ဖိုးအား ပြန်လည်စိစစ်ရန် လိုအပ်ပါကြောင်း ဆွေးနွေးပြောကြားပါသည်။

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများညွှန်ကြားမှု ဦးစီးဌာန၊ ညွှန်ကြားရေးမှူး ဦးသန့်စင်ကြိုင်မှ အဆို ပြုလုပ်ငန်း နှင့်စပ်လျဉ်း၍ အလုပ်သမားသက်သာချောင်ချိရေး နှင့် အလုပ်သမားများ၏ ကျန်းမာရေး ဂရုစိုက်ရန် လိုအပ်ပါကြောင်းနှင့် အဆိုပြုလုပ်ငန်း နှင့်စပ်လျဉ်းသည့် လိုအပ်ချက်များအား တင်ပြပေး ရန် လိုအပ်ပါကြောင်း ရှင်းလင်းပြောကြားပါသည်။

ရင်းနှီးမြှုပ်နှံမှုနှင့် ကုမ္ပဏီများညွှန်ကြားမှု ဦးစီးဌာန၊ အကြံပေး ဦးကျော်ဒွန်းမှ အဆိုပြု လုပ်ငန်း အမျိုးအစားမှာ CMP စနစ်ဖြင့် ဖိနပ်ထုတ်လုပ်ခြင်းလုပ်ငန်းဟုတင်ပြထားသဖြင့် ဖိနပ် အမျိုးမျိုး ထုတ်လုပ်ခြင်းလုပ်ငန်းဟု တင်ပြမည်ဆိုပါက ပို၍ကောင်းမွန်မည်ဖြစ်ပါကြောင်း၊ CMP ဆိုသည်မှာ နိုင်ငံခြားမှ လက်ခရ၍ လက်ခံခြင်းဖြစ်ပါကြောင်း၊ မြေငှားရမ်းခနည်းပါးမှု နှင့်စပ်လျဉ်း၍ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေး ဦးစီးဌာနမှ အကြံပြုထားသည့်အတိုင်း ဆောင်ရွက်ရန် လိုအပ်ပါကြောင်း၊ အဆိုပြု လုပ်ငန်းအတွက် လိုအပ်သော စက်ပစ္စည်းများကို ပြည်တွင်းမှ ဝယ်ယူမည်ဟု ဖော်ပြထား သဖြင့် မြန်မာနိုင်ငံသားများ ရင်းနှီးမြှုပ်နှံမှု ဥပဒေ(MCIL) အရ အခွန်အကောက် ကင်းလွတ်ခွင့် နှင့် သက်သာခွင့်များ မခံစားလို၍ ပြည်တွင်းမှ ဝယ်ယူသည်ဟု မှတ်ယူပါကြောင်း၊ အဆိုပါ (၉၉.၆၅)သန်း တန်ဖိုးရှိ စက်ပစ္စည်းများအား ပြည်ပမှ တရားဝင် တင်သွင်းထားခြင်း ဖြစ်ရန်လိုအပ်ပါကြောင်း နှင့် ပြည်တွင်းမှ စက်ပစ္စည်းများ ဝယ်ယူမည့် အစီအစဉ်တင်ပြရန် လိုအပ်ပါကြောင်း၊ ငွေကြေး အထောက်အထား နှင့် စပ်လျဉ်း၍ သုံးစွဲမည့်ငွေစုစုပေါင်း၏ (၄၇%)သာ တင်ပြထားသဖြင့် ငွေကြေး ခိုင်မာမှု ရှိစေရန် အတွက် ငွေကြေးရယူမည့်အစီအစဉ် (သို့မဟုတ်) ငွေကြေးအထောက်အထား တင်ပြရန် လိုအပ်ပါ ကြောင်း ဆွေးနွေးပြောကြားပါသည်။

ယင်းအစည်းအဝေးမှ အောက်ပါ လိုအပ်ချက်များအား ပြန်လည် စိစစ်ပေးပါရန် ဆုံးဖြတ် ခဲ့ပါသည် -

(က) အဆိုပြု လုပ်ငန်းအတွက် ပြည်တွင်းမှ ဝယ်ယူရန် လိုအပ်သည့် စက်ပစ္စည်းများ နှင့် သုံးစွဲရန်အတွက် လုံလောက်သည့် ကျပ်ငွေ အထောက်အထားနှင့် ငွေကြေးရယူ မည့် အစီအစဉ် တင်ပြပေးပါရန်၊

(ခ) မြေနှင့်အဆောက်အဦ ငှားရမ်းသည့်စာချုပ်တွင် မြေ(၅.၅၄၆)ဧကနှင့် အဆောက် အဦ အတွက် တစ်လ ငှားရမ်းခ တန်ဖိုးမှာ ကျပ် (၁၀)သိန်းဟု ဖော်ပြထားသဖြင့် မြေနှင့်အဆောက်အဦ ငှားရမ်းခ တန်ဖိုးအား ပြန်လည်စိစစ် ပေးပါရန်၊

(ဂ) ပြည်တွင်းမှ စက်ပစ္စည်း ဝယ်ယူမည့် အစီအစဉ် တင်ပြပေးပါရန်၊

(ဃ) အဆိုပြုလုပ်ငန်းအတွက် ပြည်တွင်းမှလုပ်သား (၆၃၅)ဦးနှင့် ပြည်ပမှလုပ်သား (၁၀)ဦး ခန့်ထားမည့်ဟု တင်ပြထားသဖြင့် ပြည်ပလုပ်သားအား ပြန်လည်စိစစ် ပေးပါရန်၊

(င) Cash Flow Statement, Recoupment Period နှင့် IRR ဇယားများရှိ Net Cash Flow တန်ဖိုးများ ကွဲလွဲနေမှုများအား ပြန်လည်စိစစ်ပေးပါရန်၊

(စ) Exhibit No.III (B) အရှုံးအမြတ်စာရင်းတွင် ဖော်ပြထားသော Overhead Cost၊ Admin Expenses၊ Other Expenses၊ Depreciation တို့၏ အသေးစိတ် စာရင်းများ တင်ပြပေးပါရန်၊

(ဆ) အဆိုပြုလုပ်ငန်းနှင့် စပ်လျဉ်း၍ ကုန်ကြမ်းတင်သွင်းမည့် အစီအစဉ်၊ ကုန်ချော တင်ပို့မည့် အစီအစဉ် နှင့် လုပ်ငန်းသဘာဝ ရှင်းလင်းချက်များ တင်ပြပေးပါရန်၊

(ဇ) CMP Contract တွင် ဖော်ပြထားသော ချုပ်လုပ်မည့် ဖိနပ်အရေအတွက် နှင့် အဆိုပြုလွှာတွင် ဖော်ပြထားသော ဖိနပ် အရေအတွက် မတူညီမှုအား ပြန်လည် စိစစ်ပေးပါရန်၊

ဆုံးဖြတ်ချက်

၈။ အောက်ပါအတိုင်း ဆုံးဖြတ်ကြပါသည်-

စဉ်	ဆုံးဖြတ်ချက်	ဆောင်ရွက်ရန်
(က)	Sun- Flower Lace Co., Ltd. မှ CMP စနစ်ဖြင့် ဇာပန်းထိုးခြင်းနှင့်အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက်တင်ပြ လာခြင်းကိစ္စအား တွက်ချက်မှုနှင့် သဘောထားများစုံလျှင်ပါကကော်မရှင်အစည်းအဝေးသို့တင်ပြရန် ။	မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် ရုံးအဖွဲ့
(ခ)	Mac Do Co., Ltd. မှ CMP စနစ်ဖြင့် ဆံပင်အတု နှင့် ဆက်စပ်ပစ္စည်းများထုတ်လုပ်ရောင်းချခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုတင်ပြချက်အား လိုအပ်ချက်များ ပြည့်စုံပါက ကော်မရှင်အစည်းအဝေးသို့ တင်ပြရန်။	မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် ရုံးအဖွဲ့
(ဂ)	Dynamic Industry Co., Ltd မှ ရန်ကုန်တိုင်းဒေသကြီး၊ ဒဂုံဆိပ်ကမ်းမြို့နယ်တွင် မော်တော်ယာဉ် အသစ်များ ထုတ်လုပ် ခြင်း လုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြခြင်း နှင့် စပ်လျဉ်း၍ အောက်ပါလိုအပ်ချက်များအား ပြန်လည် စိစစ် ပေးပါရန် ဆုံးဖြတ်ခဲ့ပါသည် - (၁)ပြည်ပမှ ကုန်ကြမ်းရယူမည့် အစီအစဉ်တွင် ကုန်ကြမ်း ရယူမည့် နိုင်ငံဖော်ပြရန်၊ (၂)မော်တော်ကား စီးနင်းသူများအတွက် ဘေးအန္တရာယ်ကင်းရှင်းရေး စီမံချက်၊ Localization Plan နှင့် Under License Agreement တို့ကို တင်ပြပေးပါရန်၊ (၃)Annex 4 နှင့် 4(B)တွင် ပြည်ပမှ တင်သွင်းမည့် ကုန်ကြမ်း တန်ဖိုးများတွင် Year 5 မှ 20 အထိ တွက်ချက်မှုကို ပြန်လည် စိစစ်ပေးပါရန်၊ (၄)အရှုံး/အမြတ်ဇယားတွင် Year 5 မှ 20 အထိ တွက်ချက်မှုကို ပြန်လည်စိစစ်ပေးပါရန်၊ (၅)Cash Flow , IRR, Pay Back တွက်ချက်မှုများအား ပြန်လည် စိစစ်ပေးပါရန်၊ (၆) သုံးစွဲမည့် စက် နှင့် စက်ပစ္စည်းများအား ဖော်ပြရာတွင် Specification များကို ပြည့်စုံစွာ ဖော်ပြရန်၊ (၇)ပြည်ပမှတင်သွင်းမည့် SKD , CKD တို့၏ Country of origin နှင့် Specification များကို လိုအပ်သည့် အစိတ်အပိုင်း အတွက် ဖော်ပြပေးပါရန်၊	မြန်မာနိုင်ငံ ရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် ရုံးအဖွဲ့

(၈) ဝန်ပေါ့ကုန်တင်ယာဉ်၏ ထုတ်လုပ်မှုနည်းစဉ်ကို မြင်သာမှု ရှိစေရန် ဖော်ပြထားရာ ဆေးစိမ်၊ဆေးပေါင်း၊ဆေးမှုတ်ခြင်း လုပ်ငန်းအတွက် စီမံ ဆောင်ရွက်မည့် အစီအစဉ် ဖော်ပြ ပေးပါရန်၊

(၉) သဘောထားများရရှိပြီး၊တွက်ချက်မှုများပြည့်စုံပါက မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် အစည်းအဝေးသို့ တင်ပြရန်၊

(ဃ) Myanmar Soe San Win Manufacturing Co., Ltd. မှ CMP စနစ်ဖြင့် ဖိနပ်ထုတ်လုပ်ခြင်းလုပ်ငန်းကို ဆောင်ရွက်ခွင့် ပြုပါရန် အဆိုပြုချက် တင်ပြခြင်း နှင့်စပ်လျဉ်း၍ အောက်ပါ လိုအပ်ချက်များအား ပြန်လည် စိစစ်ပေးပါရန် ဆုံးဖြတ် ခဲ့ပါ သည် - | မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှု ကော်မရှင် ရုံးအဖွဲ့

(၁) အဆိုပြု လုပ်ငန်းအတွက် ပြည်တွင်းမှ ဝယ်ယူရန် လိုအပ်သည့် စက်ပစ္စည်းများ နှင့် သုံးစွဲရန်အတွက် လုံလောက်သည့် ကျပ်ငွေ အထောက်အထားနှင့် ငွေကြေးရယူ မည့် အစီအစဉ် တင်ပြပေးပါရန်၊

(၂) မြေနှင့် အဆောက်အဦ ငှားရမ်းသည့် စာချုပ်တွင် မြေ (၅.၅၄၆) ဧကနှင့် အဆောက်အဦ အတွက် တစ်လ ငှားရမ်းခ တန်ဖိုးမှာ ကျပ် (၁၀)သိန်းဟု ဖော်ပြထားသဖြင့် မြေနှင့် အဆောက်အဦ ငှားရမ်းခ တန်ဖိုးအား ပြန်လည်စိစစ် ပေးပါရန်၊

(၃) ပြည်တွင်းမှ စက်ပစ္စည်း ဝယ်ယူမည့် အစီအစဉ် တင်ပြပေးပါရန်၊

(၄) အဆိုပြုလုပ်ငန်းအတွက် ပြည်တွင်းမှလုပ်သား (၆၃၅)ဦးနှင့် ပြည်ပမှလုပ်သား (၁၀)ဦး ခန့်ထားမည့်ဟု တင်ပြထားသဖြင့် ပြည်ပလုပ်သားအား ပြန်လည်စိစစ် ပေးပါရန်၊

(၅) Cash Flow Statement, Recoupment Period နှင့် IRR ဇယားများရှိ Net Cash Flow တန်ဖိုးများ ကွဲလွဲနေမှုများအား ပြန်လည်စိစစ်ပေးပါရန်၊

(၆) Exhibit No.III (B) အရှုံးအမြတ်စာရင်းတွင် ဖော်ပြထားသော Overhead Cost၊ Admin Expenses၊ Other Expenses၊ Depreciation တို့၏ အသေးစိတ် စာရင်းများ တင်ပြပေးပါရန်၊

(၇) အဆိုပြုလုပ်ငန်း နှင့် စပ်လျဉ်း၍ ကုန်ကြမ်း တင်သွင်းမည့် အစီအစဉ်၊ ကုန်ချော တင်ပို့မည့် အစီအစဉ် နှင့် လုပ်ငန်းသဘာဝ ရှင်းလင်းချက်များ တင်ပြပေးပါရန်၊

(ဂ) CMP Contract တွင် ဖော်ပြထားသော ချုပ်လုပ်မည့် ဖိနပ်အရေအတွက် နှင့် အဆိုပြုလွှာတွင် ဖော်ပြထားသော ဖိနပ်အရေအတွက် မတူညီမှုအား ပြန်လည် စိစစ်ပေးပါရန်၊

၉။ အစည်းအဝေးအား မွန်းလွဲ(၁၅:၀၀)နာရီတွင် ရုပ်သိမ်းပါသည်။

မှတ်တမ်းတင်သူ

(သန့်စင်ကြိုင်)
ညွှန်ကြားရေးမှူး

စာအမှတ်၊ ရက-၁/ မ-၀၀၂/ ၂၀၁၂(၅၀၉၆)
ရက်စွဲ ၊ ၂၀၁၂ ခုနှစ်၊ ဧပြီလ ၄ ရက်။

ဖြန့်ဝေခြင်း

- အစည်းအဝေးတက်ရောက်သူများ အားလုံး

M-809
13/3/12

DDG ၆/ ၁၃/၃

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
ဆောက်လုပ်ရေးဝန်ကြီးဌာန
ဝန်ကြီးရုံး
နေပြည်တော်

ဆောက်လုပ်ရေး ဝန်ကြီးရုံး

စာအမှတ်၊ ၂၆ /ခွဲ - ၃/ ၂၀၁၂ (စီ ၁၉၃၅)
ရက် စွဲ၊ ၂၀၁၁ ခုနှစ် မတ်လ ၉ ရက်

သို့
မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

အကြောင်းအရာ။ **Sun-Flower Lace Co.,Ltd. ဖွဲ့စည်း၍ CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုတင်ပြခြင်းကိစ္စ**

ရည် ညွှန်း ချက် ။ (၁) Sun-Flower Lace Co.,Ltd. ၏ ၂၀၁၁ ခုနှစ် ဒီဇင်ဘာလ (၃၀) ရက်နေ့စွဲပါ တင်ပြစာ

(၂) ပြည်ထောင်စုရှေ့နေချုပ်ရုံး၏ ၂၀၁၁ ခုနှစ် ဇွန်လ (၂၂) ရက်နေ့စွဲပါ စာအမှတ်၊ ၂ (၅) ၃ - ၂၇ / နပတ (၃၁၄)

(၃) ပြည်ထောင်စုရှေ့နေချုပ်ရုံး၏ ၂၀၁၁ ခုနှစ် ဩဂုတ်လ(၃၀) ရက်နေ့စွဲပါ စာအမှတ်၊ ၂ (၅) ၃ - ၃၆ / နပတ (၄၀၇)

၁။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနမှ ဖက်စပ်စနစ်ဖြင့် ဖော်ထုတ်ထားသော နိုင်ငံတကာအဆင့်မီမင်္ဂလာဒုံစက်မှုဇုန်ရှိ မြေကွက်အမှတ် D-7 နှင့် D-9 (စုစုပေါင်းဧရိယာ-၆.၃၉)ဧကအား ငှားရမ်း၍ တရုတ်နိုင်ငံ၊ Sun-Flower Lace (H.K)Co.,Ltd.၏ ရာနှုန်းပြည့်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် မြန်မာနိုင်ငံတွင် "Sun-Flower Lace Co.,Ltd."အမည်ဖြင့် ဖွဲ့စည်းတည်ထောင်ကာ CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် လုပ်ငန်း အဆိုပြုချက်ကို ရည်ညွှန်း(၁)ပါစာဖြင့် တင်ပြလာပါသည် ။

၂။ အဆိုပါ မြေကွက်များအား အောက်ပါအချက်အလက်များအရ ငှားရမ်းရန် ပဏာမ သဘောတူ ညှိနှိုင်းထားပါသည် -

(က) မြေကွက်အမှတ် - D-7 နှင့် D-9 (စုစုပေါင်းဧရိယာ-၆.၃၉) ဧက (၂၅၈၇၂.၄၆) စတုရန်းမီတာ အား ဖက်စပ်ကုမ္ပဏီ "Mingaladon Industrial Park Co., Ltd." မှ "Sun-Flower Lace Co.,Ltd." သို့ငှားရမ်းရန်၊

(ခ) ယင်းမြေကွက်များပေါ်တွင် "Sun-Flower Lace Co.,Ltd." မှ CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ငန်း ဆောင်ရွက်ရန်၊

(ဂ) မြေငှားသက်တမ်းကို မင်္ဂလာဒုံစက်မှုဇုန် မြေငှားသက်တမ်းအတိုင်း (၇.၂.၂၀၄၈) အထိ (၃၆)နှစ် ငှားရမ်းရန်၊

(ဃ) မြေငှားသက်တမ်း တစ်ခုလုံးအတွက် မြေငှားရမ်းခ (Land Use Premium) ကို US$ 32.12/ sqm နှုန်း (US$ 130,000/ acre နှုန်း)သက်မှတ်ရန်နှင့် ကျသင့်ငွေ US$ 831,023.42 အား ဖက်စပ်ကုမ္ပဏီသို့ ပေးချေရန်၊

(င) နှစ်စဉ်ငှားရမ်းခ (Annual Land Rent) ကို US$ 0.30/sqm /yr နှုန်းသတ်မှတ်ရန် နှင့် နှစ်စဉ်ကျသင့်ငွေ US$ 7761.74 ကို မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနသို့ ပေးချေရန်၊

(စ) အဆိုပါမြေငှားရမ်းမှုနှင့် လုပ်ငန်းဆောင်ရွက်ခွင့်အတွက် မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှု ကော်မရှင်၏ ခွင့်ပြုချက်ရယူရန်၊

၃။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ခွင့်ပြုမိန့်ရရှိပြီးပါက ဖက်စပ်ကုမ္ပဏီနှင့် Sun-Flower Lace Co.,Ltd. တို့ချုပ်ဆိုမည့် Sub-Lease Agreement (မူကြမ်း)များကို ရှေ့နေချုပ်ရုံး မှ ရည်ညွှန်း(၂)၊ (၃)ပါ စာများဖြင့် စီစစ်ပြန်ကြားပြီး ဖြစ်ပါသဖြင့်၊ ရှေ့နေချုပ်ရုံး၏ အကြံပြုချက်နှင့် အညီလိုအပ်သလို ပြင်ဆင်ပြီး ဖြစ်ပါသည်။

၄။ Sun-Flower Lace Co.,Ltd. ၏ အဆိုပြုတင်ပြချက်အား ၂၀၁၂ ခုနှစ် ဖေဖော်ဝါရီလ (၂၈) ရက်နေ့တွင် ကျင်းပပြုလုပ်သည့် ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ စီမံခန့်ခွဲမှုကော်မတီ အစည်း အဝေး(၇ / ၂၀၁၂)သို့ တင်ပြခဲ့ရာ ၊ အစည်းအဝေးမှ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်သို့ ဆက်လက်တင်ပြရန် ဆုံးဖြတ်ခဲ့ပါသည်။

၅။ သို့ပါ၍ Sun-Flower Lace Co.,Ltd. မှ နိုင်ငံတကာအဆင့်မီ မင်္ဂလာဒုံစက်မှုဇုန်ရှိ မြေကွက်အမှတ်- D-7နှင့်D-9 အားငှားရမ်း၍ ရာနှုန်းပြည့်နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် လုပ်ငန်းအဆိုပြုချက် တင်ပြလာခြင်းအား သိရှိနိုင်ပါရန်နှင့်လိုအပ်သလိုဆောင်ရွက်ပေးနိုင်ပါရန် တင်ပြအပ်ပါသည်။

ပူးတွဲ - ရည်ညွှန်း(မိတ္တူ)များ
- လုပ်ငန်းအဆိုပြုချက် (၁) စုံ

ပြည်ထောင်စုဝန်ကြီး(ကိုယ်စား)
စိုးတင့်၊ ဒုတိယဝန်ကြီး

မိတ္တူကို

- ညွှန်ကြားရေးမှူးချုပ်၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန။

太陽花邊(香港)有限公司
香港九龍青山道682號潮流工貿中心11/F 1111室
電話：852-27420323
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SUN-FLOWER LACE (H.K.) CO., LTD.
Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road,
Kowloon, Hong Kong
Tel : 852-27420323
Fax : 852-27427821

December 30, 2011

Director General
Department of Human Settlement and Housing Development,
Building (11), Nay Pyi Taw.

Subject : **Request to assist in obtaining Investment Permit from the Myanmar Investment Commission for carrying out manufacturing and selling of Lace and Ladies Garments under CMP basis in the Republic of the Union of Myanmar**

Dear Sir,

We, SUN-FLOWER LACE (H.K) CO., LTD have the honor to submit the proposal to set up 100% foreign company to be named SUN-FLOWER LACE CO., LTD in accordance with the Republic of the Union of Myanmar Foreign Investment Law and the Myanmar Companies Act in order to carry out the business of manufacturing and selling of Lace and Ladies Garments under CMP basis at Plot No. D-7 and D-9 of Mingaladon Industrial Park, Mingaladon Township, Yangon.

With our confidence that our investment in the Republic of the Union of Myanmar will benefit the people of Myanmar and the nation, we submit the following supporting documents along with a proposal.

1. Proposal of the Promoter to make Foreign Investment in the Republic of the Union of Myanmar;
2. Provisional Allotment, Draft of Sub-Lease Agreement and Physical Delivery Receipt for Plot No. D-7 and D-9 of Mingaladon Industrial Park;
3. References for Business and Financial Standing;
4. Drafts of Memorandum of Association and Articles of Association .

We would like to request you to kindly assist us in obtaining the Investment Permit from MIC, by forwarding application with your forwarding letter.

Thank you for your kind assistance and co-operation.

Yours truly,

MR. HSU YI CHANG

PROMOTER

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ

ပြည်ထောင်စုရှေ့နေချုပ်ရုံး

နေပြည်တော်

စာအမှတ်၊ ၂(၅) ၃-၂၇ /နပတ(၃၁၄)

ရက်စွဲ၊ ၂၀၁၁ ခုနှစ်၊ ဇွန်လ ၂၂ ရက်

အကြောင်းအရာ။ Sub-Lease Agreement (မူကြမ်း)အားစိစစ်ပေးပါရန်ကိစ္စ

ရည် ညွှန်း ချက် ။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန ၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ၁၃-၆-၂၀၁၁ ရက်စွဲပါစာအမှတ်၊ စီမံ/နဆစ/ MIPCL/ ၂၀၁၁ (၃၂၀)

၁။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနကဖက်စပ်စနစ်ဖြင့်ဖော်ထုတ်ထားသော နိုင်ငံတကာအဆင့်မီစက်မှုဇုန်အတွင်းရှိမြေကွက်အမှတ် D-7 (၁၅၈၆၈.၄၆ စတုရန်း မီတာ) အား ဖက်စပ်ကုမ္ပဏီဖြစ်သော Mingaladon Industrial Park Co., Ltd က ဟောင်ကောင်နိုင်ငံ Sun-Flower Lace(H.K)Co., Ltd သို့ ငှားရမ်းရန်အတွက် ချုပ်ဆိုမည့် Sub-Lease Agreement စာချုပ် (မူကြမ်း)အား စိစစ် ပေးပါရန် ရည်ညွှန်းချက်ပါစာဖြင့် မေတ္တာရပ်ခံလာသောကိစ္စဖြစ်ပါသည်။

၂။ ရည်ညွှန်းချက်ပါစာဖြင့် ပူးတွဲပေးပို့လာသော Sub-Lease Agreement (မူကြမ်း) ကို ဥပဒေရှုထောင့်မှလေ့လာစိစစ်၍ အောက်ပါအတိုင်းသုံးသပ်အကြံပြုအပ်ပါသည်-

(က) ထပ်ဆင့်ငှားရမ်းရာတွင် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၅ အရ တစ်ကြိမ်လျှင် တစ်နှစ်ထက်ပို၍ နိုင်ငံခြားသား/နိုင်ငံခြားသားပိုင်ကုမ္ပဏီသို့ ငှားရမ်းခြင်းပြုခွင့်မရှိပါ၍ ယခု Sub-Lease အလို့ငှာ ဆောက်လုပ်ရေးဝန်ကြီးဌာနက ကိစ္စရပ်တစ်ခုချင်းအလိုက် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၁၄ အရ ကင်းလွတ်ခွင့်ပြုရန်လိုအပ်ပါသည်၊

M-017/E/DKKPhyu/Sun-Flower(14-6-2011)

(ခ) စာချုပ်(မူကြမ်း)ပါ နိုင်ငံတော်၏အမည်နေရာများတွင် "The Republic of the Union of Myanmar" ဟု အစားထိုး ပြင်ဆင်ရန် လိုအပ်ပါသည်၊

(ဂ) စာချုပ်(မူကြမ်း)တွင် မည်သည့်လုပ်ငန်းကိုလုပ်ကိုင်ရန်အတွက် မြေငှားရမ်းခြင်းဖြစ်ကြောင်းပြည့်စုံစွာ ဖော်ပြသင့်ပါသည်၊

(ဃ) စာချုပ်(မူကြမ်း) Clause 14 ၏ ဒုတိယဝါကျတွင် ရေးသားဖော်ပြချက်မှာ ရှင်းလင်းမှု မရှိဟု ယူဆပါသဖြင့် ပြန်လည်စိစစ်ရေးသားရန် အကြံပြုပါသည်၊

(င) စာချုပ်(မူကြမ်း)EXHIBIT C တွင်ဖော်ပြပါရှိသော Condition များကိုစာချုပ်ဝင်များအား လိုက်နာစေရန်နှင့် လိုက်နာရန်ပျက်ကွက်ပါက မည်သို့ဆောင်ရွက်မည်ကို Sub-Lease Agreement တွင် စာပိုဒ်သီးခြားထည့်သွင်းရေးသားရန် အကြံပြုပါသည်၊

(စ) တံဆိပ်ခေါင်းအက်ဥပဒေပုဒ်မ ၉ အရ တံဆိပ်ခေါင်းခွန်ကင်းလွတ်ခွင့် သို့မဟုတ် သက်သာခွင့် မရရှိသေးလျှင်တံဆိပ်ခေါင်းအက်ဥပဒေအရ ကျသင့်သောတံဆိပ်ခေါင်းခွန်ကို မြေအငှားချထားခြင်းခံရသူကထမ်းဆောင်ရမည်ဖြစ်ပါသည်၊

(ဆ) အခြားလိုအပ်သောနေရာများတွင် မင်နီဖြင့် အနည်းငယ်ပြင်ဆင်ပေးလိုက်ပါသည်။

၃။ ဤစာချုပ်(မူကြမ်း)ကိုပြည်ထောင်စုရှေ့နေချုပ်ဥပဒေနှင့်အညီ ဥပဒေကြောင်းအရသာ ဥပဒေအကြံဉာဏ်ပေးခြင်းဖြစ်ပါသည်။ ဥပဒေရေးရာမဟုတ်သည့် စီမံရေးရာ၊ ဘဏ္ဍာရေးရာ၊ ကျွမ်းကျင်မှုဆိုင်ရာကိစ္စရပ်များကိုဤရုံးအနေဖြင့်မှတ်ချက်ပေးရန်မရှိပါကြောင်းနှင့်ယင်းကိစ္စရပ်များနှင့်စပ်လျဉ်း၍ သက်ဆိုင်ရာကျွမ်းကျင် သူများနှင့် ဆွေးနွေးညှိနှိုင်းဆောင်ရွက်ရန်အကြံပြုပါသည်။

၄။ Sun-Flower Lace(H.K)Co., Ltd သည် သက်ဆိုင်ရာနိုင်ငံ၏ ဥပဒေအရ တရားဝင် ဖွဲ့စည်းထားသည့် ကုမ္ပဏီဟုတ် မဟုတ်၊ စာချုပ်ပါလုပ်ငန်းကိုလုပ်ကိုင်နိုင်စွမ်းနှင့် လုပ်ကိုင်နိုင်ခွင့်ရှိ မရှိ၊ ငွေကြေးအင်အားပြည့်စုံမှုရှိ မရှိ၊ စာချုပ်တွင် လက်မှတ်ရေးထိုးမည့်သူများသည် တရားဝင်လွှဲအပ်ခြင်းခံရသူများဟုတ် မဟုတ်စသည့် အချက်များနှင့်စပ်လျဉ်း၍ ကြိုတင်စိစစ်ရန်လိုအပ်မည်ဖြစ်ပါသည်။

၅။ စာချုပ်(မူကြမ်း)ကိုလက်မှတ်ရေးထိုးချုပ်ဆိုပြီးပါက မှတ်တမ်းတင်ထားနိုင်ရန်အတွက်ဤရုံးသို့ မိတ္တူ(၃)စောင်ပေးပို့ပါရန် မေတ္တာရပ်ခံအပ်ပါသည်။

၂၂.၆.၁၁

ညွှန်ကြားရေးမှူးချုပ်(တာဝန်)(ကိုယ်စား)
(ကျော်ဆန်း၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်)

မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန
ဆောက်လုပ်ရေးဝန်ကြီးဌာန

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
ပြည်ထောင်စုရှေ့နေချုပ်ရုံး
နေပြည်တော်

၀-၂၀၄၅
၈/၉/၂၀၁၁

စာအမှတ်၊ ၂(၅) ၃ - ၃၆/နပတ(၄၁၇)
ရက်စွဲ၊ ၂၀၁၁ ခုနှစ်၊ ဩဂုတ်လ ၃၀ ရက်

အကြောင်းအရာ။ Sub-Lease Agreement (မူကြမ်း)အားစိစစ်ပေးပါရန်ကိစ္စ

ရည် ညွှန်း ချက် ။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန ၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ၄-၈-၂၀၁၁ ရက်စွဲပါစာအမှတ်၊ မအ/နဆစ/ MIPCL/ ၂၀၁၁ (၄၁၇)

၁။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနနှင့် စင်္ကာပူနိုင်ငံ Kepventure Pte Co., Ltd တို့မှ ဖော်ထုတ်ထားသည့် နိုင်ငံတကာအဆင့်မီစက်မှုဇုန်အတွင်းရှိမြေကွက်အမှတ် D-9 အား ဟောင်ကောင်နိုင်ငံ Sun-Flower Lace(H.K)Co., Ltd သို့ ငှားရမ်းရန်အတွက် Mingaladon Industrial Park Co., Ltd နှင့် Sun-Flower Lace(H.K)Co., Ltd တို့အကြားချုပ်ဆိုမည့် Sub-Lease Agreement စာချုပ် (မူကြမ်း)အား စိစစ်ပေးပါရန် ရည်ညွှန်းချက်ပါစာဖြင့် မေတ္တာရပ်ခံလာသောကိစ္စဖြစ်ပါသည်။

၂။ ရည်ညွှန်းချက်ပါစာဖြင့် ပူးတွဲပေးပို့လာသော Sub-Lease Agreement (မူကြမ်း) ကို ဥပဒေရှုထောင့်မှလေ့လာစိစစ်၍ အောက်ပါအတိုင်းသုံးသပ်အကြံပြုအပ်ပါသည်-

(က) ထပ်ဆင့်ငှားရမ်းရာတွင် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၅ အရ တစ်ကြိမ်လျှင် တစ်နှစ်ထက်ပို၍ နိုင်ငံခြားသား/ နိုင်ငံခြားသားပိုင်ကုမ္ပဏီသို့ ငှားရမ်းခြင်းပြုခွင့်မရှိပါ၍ ယခု Sub-Lease အလို့ငှာ ဆောက်လုပ်ရေးဝန်ကြီးဌာနက ကိစ္စရပ်တစ်ခုချင်းအလိုက် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၁၄ အရ ကင်းလွတ်ခွင့်ပြုရန်လိုအပ်ပါသည်၊

(ခ) စာချုပ်(မူကြမ်း)အပိုဒ် ၁၉ ၏ ပဋ္ဌမမြောက်စာကြောင်းတွင် " within a specified period"ဟု ဖော်ပြထားရာ specified period မှာ မည်သည့်ကာလကိုရည်ညွှန်းကြောင်းကို နောင်တွင်အငြင်းပွားမှုမပေါ်ပေါက်စေရန် တိကျစွာထည့်သွင်းဖော်ပြသင့်ပါသည်၊

(ဂ) တံဆိပ်ခေါင်းအက်ဥပဒေပုဒ်မ ၉ အရ တံဆိပ်ခေါင်းခွန်ကင်းလွတ်ခွင့် သို့မဟုတ် သက်သာခွင့် မရရှိသေးလျှင်တံဆိပ်ခေါင်းအက်ဥပဒေအရ ကျသင့်သောတံဆိပ်ခေါင်းခွန်ကို မြေအငှားချထားခြင်းခံရသူကထမ်းဆောင်ရမည်ဖြစ်ပါသည်၊

(ဃ) လိုအပ်သောနေရာများတွင် မင်နီဖြင့် ဖြည့်စွက်၊ ပြင်ဆင် ရေးသားပေးလိုက်ပါသည်။

၃။ ဤစာချုပ်(မူကြမ်း)ကိုပြည်ထောင်စုရှေ့နေချုပ်ဥပဒေနှင့်အညီ ဥပဒေကြောင်းအရသာ ဥပဒေအကြံဉာဏ်ပေးခြင်းဖြစ်ပါသည်။ ဥပဒေရေးရာမဟုတ်သည့် စီမံရေးရာ၊ ဘဏ္ဍာရေးရာ၊ ကျွမ်းကျင်မှုဆိုင်ရာကိစ္စရပ်များကိုဤရုံးအနေဖြင့်မှတ်ချက်ပေးရန်မရှိပါကြောင်းနှင့်ယင်းကိစ္စရပ်များနှင့်စပ်လျဉ်း၍ သက်ဆိုင်ရာကျွမ်းကျင် သူများနှင့် ဆွေးနွေးညှိနှိုင်းဆောင်ရွက်ရန်အကြံပြုပါသည်။

၄။ Sun-Flower Lace(H.K)Co., Ltd သည် သက်ဆိုင်ရာနိုင်ငံ၏ ဥပဒေအရ တရားဝင် ဖွဲ့စည်းထားသည့် ကုမ္ပဏီဟုတ် မဟုတ်၊ စာချုပ်ပါလုပ်ငန်းကိုလုပ်ကိုင်နိုင်စွမ်းနှင့် လုပ်ကိုင်နိုင်ခွင့်ရှိ မရှိ၊ ငွေကြေးအင်အားပြည့်စုံမှုရှိ မရှိ၊ စာချုပ်တွင် လက်မှတ်ရေးထိုးမည့်သူများသည် တရားဝင်လွှဲအပ်ခြင်းခံရသူများဟုတ် မဟုတ်စသည့် အချက်များနှင့်စပ်လျဉ်း၍ ကြိုတင်စိစစ်ရန်လိုအပ်မည်ဖြစ်ပါသည်။

၅။ စာချုပ်(မူကြမ်း)ကိုလက်မှတ်ရေးထိုးချုပ်ဆိုပြီးပါက မှတ်တမ်းတင်ထားနိုင်ရန်အတွက်ဤရုံးသို့ မိတ္တူ(၃)စောင်ပေးပို့ပါရန် မေတ္တာရပ်ခံအပ်ပါသည်။

(signature) 20-8-11

ညွှန်ကြားရေးမှူးချုပ်(တာဝန်)(ကိုယ်စား)
(ကျော်ဆန်း၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်)

မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန
ဆောက်လုပ်ရေးဝန်ကြီးဌာန

M-1379
11/5

DG 39
11/5

စာအမှတ် ၊ ၂ / ၃ - ၁၂ (၃) / စီးပွား
ရက်စွဲ ၊ ၂၀၁၂ခုနှစ် ၊ မေ လ ၁၈ ရက်

သို့
မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

အကြောင်းအရာ။ ။**Sun-Flower Lace Co., Ltd မှ CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ခွင့်ပြုပါရန် အဆိုပြုချက် တင်ပြလာခြင်းကိစ္စ**

ရည်ညွှန်းချက် ။ ။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ (၂၀-၃-၂၀၁၂)ရက်စွဲပါ စာအမှတ်၊ ရကာ-၁/န-၆၅၈ /၂၀၁၂(၃၈၄၂)

၁။ တရုတ်ပြည်သူ့သမ္မတနိုင်ငံ၊ ဟောင်ကောင်တွင်ဖွဲ့စည်းထားသော Sun-Flower Lace (H.K) Co., Ltd. သည် မြန်မာနိုင်ငံတွင် Sun-Flower Lace Co., Ltd. တည်ထောင်ပြီး ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနမှ ဖက်စပ်စနစ်ဖြင့် မင်္ဂလာဒုံစက်မှုဇုန်ရှိ မြေကွက်အမှတ် D-7 နှင့် D-9 (စုစုပေါင်းဧရိယာ ၆.၃၉ဧက) (၂၅၈၇၂.၄၆စတုရန်းမီတာ)အား ငှားရမ်းပြီး CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်းအား ရာနှုန်းပြည့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် လုပ်ငန်းဆောင်ရွက်ခွင့် တင်ပြလာခြင်းအပေါ် သဘောထားမှတ်ချက် ပေးနိုင်ရန်အတွက် ရန်ကုန်တိုင်းဒေသကြီး လျှပ်စစ်နှင့်စက်မှုလက်မှု ဝန်ကြီးဌာန ဝန်ကြီးနှင့်အဖွဲ့သည် မေလ ၈ ရက်နေ့ ၁၃:၀၀ နာရီ မှ ၁၄:၃၀နာရီအထိ ရန်ကုန်တိုင်းဒေသကြီး၊ အစိုးရအဖွဲ့ရုံးတွင် ကုမ္ပဏီမှ တာဝန်ရှိသူများနှင့်တွေ့ဆုံ၍ အသုံးပြုမည့်မြေပိုင်ဆိုင်မှု၊ ငှားရမ်းမှုနှင့် လုပ်ငန်းဆောင်ရွက်မည့် အစီအစဉ်များအား စစ်ဆေးဆွေးနွေးခြင်း ဆောင်ရွက်ခဲ့ပါသည်။

၂။ ကုမ္ပဏီမှ အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်း ဆောင်ရွက်ရန်အတွက် စက်ရုံ တည်ဆောက်မည့် မြေနေရာမှာ ဆောက်လုပ်ရေးဝန်ကြီးဌာနနှင့် စင်္ကာပူနိုင်ငံ Kepventure Pte Co., Ltd တို့၏ ဖက်စပ်ကုမ္ပဏီ Mingaladon Industrial Park Co., Ltd (MIPCL)မှ ဖော်ထုတ်ထားသည့် မင်္ဂလာဒုံစက်မှုဇုန်ရှိ မြေကွက်အမှတ် (ဒီ-၇) နှင့် (ဒီ-၉)တွင် ဖြစ်ကာ ၃၆နှစ် သက်တမ်းဖြင့် ငှားရမ်းစာချုပ်ပြီး လုပ်ငန်းဆောင်ရွက်မည် ဖြစ်သဖြင့် ရန်ကုန်တိုင်းဒေသကြီးအစိုးရအဖွဲ့အနေဖြင့် ကန့်ကွက်ရန်မရှိပါ။ စက်ရုံတည်ဆောက်၍ လုပ်ငန်း လုပ်ကိုင် ဆောင်ရွက်မည်ဆိုပါက အလုပ်အကိုင်ဖန်တီးပေးနိုင်ပေးမှုမှာ ၅၀၀ဦးမှ ၆၀၀ဦးထိ ရှိမည်ဖြစ်၍ မိမိနိုင်ငံသူ/နိုင်ငံသားများ အလုပ်အကိုင်ရရှိလာသည့်အပြင် နည်းပညာဆိုင်ရာ

ကျွမ်းကျင်တတ်မြောက်မှုများ ရှိလာပြီး ဒေသတွင်းလူမှုရေးဆိုင်ရာ အကျိုးစီးပွားများ ဖြစ်ထွန်းလာမည်ဖြစ်ပါသည်။

၃။ ကုမ္ပဏီ၏ လုပ်ငန်းဆောင်ရွက်ရန် အဆိုပြုတင်ပြလွှာတွင် အထည်ချုပ်လုပ်ငန်းမှ ထွက်ရှိလာသည့် စွန့်ပစ်ပစ္စည်းများနှင့်ပတ်သက်၍ စနစ်တကျစွန့်ပစ်ဆောင်ရွက်မည့် အစီအစဉ်များ၊ စက်ရုံတွင်း မီးဘေးအန္တရာယ်နှင့်ပက်သတ်၍ ကြိုတင်ကာကွယ်ရေး အစီအမံများ၊ ပါရှိစေသင့်ပါကြောင်း အကြံပြုတင်ပြအပ်ပါသည်။

၄။ သို့ဖြစ်ပါ၍ တရုတ်ပြည်သူ့သမ္မတနိုင်ငံ၊ ဟောင်ကောင်ရှိ Sun-Flower Lace (H.K) Co., Ltd. မှ မင်္ဂလာဒုံစက်မှုဇုန်ရှိ မြေကွက်အမှတ် D-7 နှင့် D-9 (စုစုပေါင်းဧရိယာ ၆.၃၉ဧက) (၂၅၈၇၂.၄၆စတုရန်းမီတာ)အား ငှားရမ်းပြီး CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ခြင်းလုပ်ငန်းအား ရာနှုန်းပြည့် နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုဖြင့် လုပ်ငန်းဆောင်ရွက်ခွင့်ပြုပါရန် တင်ပြခြင်းအား ရန်ကုန်တိုင်း ဒေသကြီးအစိုးရအဖွဲ့၏ ၉-၅-၂၀၁၂ရက်နေ့တွင် ကျင်းပ ပြုလုပ်သော နိုင်ငံရေးနှင့်လုံခြုံရေးညှိနှိုင်းအစည်းဝေး (၆၃/၂၀၁၂)တွင် သဘောတူကြောင်း ဆုံးဖြတ်ခဲ့ပြီး မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုဥပဒေနှင့်အညီ ဆောင်ရွက်ခွင့်ပြုသင့်ပါကြောင်း သဘောထားမှတ်ချက်ပြု တင်ပြအပ်ပါသည်။

၁၈/၅

ဝန်ကြီးချုပ်(ကိုယ်စား)
(ဉာဏ်ထွန်းဦး၊လျှပ်စစ်နှင့်စက်မှုလက်မှုဝန်ကြီး)

မိတ္တူကို
- Sun-Flower Lace Co., Ltd
- ရုံးလက်ခံ
- မျှောစာတွဲ

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
CMP လုပ်ငန်းများကြီးကြပ်ရေးကော်မတီ

စာအမှတ်၊ ၃၄-အလ/ခွဲ(၂)၂၀၁၂ (၂၂၁၇)
ရက် စွဲ၊ ၂၀၁၂ ခုနှစ်၊ ဧပြီလ ၁၅ ရက်

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်
စက်မှုဝန်ကြီးဌာန

အကြောင်းအရာ။ Sun Flower Lace Co., Ltd မှ CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်းဆောင်ရွက်ခွင့်အပေါ် သဘောထားမှတ်ချက်ပေးပို့ခြင်း

ရည် ညွှန်း ချက် ။ မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်၏ ၁၉.၃.၂၀၁၂ ရက်စွဲပါ စာအမှတ်၊ ရက-၁/န-၆၅၈/၂၀၁၂(၃၇၆-ဆ)

၁။ ရည်ညွှန်းပါစာအရ တရုတ်ပြည်သူ့သမ္မတနိုင်ငံ၊ ဟောင်ကောင်ရှိ Sun Flower Lace (H.K) Co., Ltd မှ ရန်ကုန်တိုင်းဒေသကြီး၊ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့်အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနမှ ဖက်စပ်စနစ်ဖြင့် မင်္ဂလာဒုံစက်မှုဇုန်၊ မြေကွက်အမှတ် D-7 နှင့် D-9 (စုစုပေါင်း ဧရိယာ ၆.၃၉ ဧက)အား ငှားရမ်းပြီး Sun Flower Lace Co., Ltd အမည်ဖြင့် အထည်ချုပ်စက်ရုံ တည်ဆောက်မည့်မြေနေရာသို့ CMP လုပ်ငန်းများ မြေပြင်ကွင်းဆင်းစစ်ဆေးရေးအဖွဲ့ ဥက္ကဋ္ဌ၊ အလုပ်ရုံနှင့်အလုပ်သမားဥပဒေစစ်ဆေးရေးဦးစီးဌာန၊ ညွှန်ကြားရေးမှူးချုပ် ဦးဝင်းရှိန်၊ အထည်ချုပ်စက်ရုံ အမှတ်(၁၇) စက်ရုံမှူး ဒေါ်လှသီတာ၊ စက်မှုကြီးကြပ်ရေးနှင့်စစ်ဆေးရေးဦးစီးဌာန၊ လက်ထောက်ညွှန်ကြားရေးမှူး ဦးခင်မောင်စိုးတို့သည် ၂၈.၃.၁၂ ရက်နေ့(၀၉း၃၀)နာရီတွင် ရောက်ရှိစစ်ဆေးခဲ့ရာ တည်ဆောက်မှုလုပ်ငန်းများ စတင်ခြင်း မရှိသေးကြောင်း တွေ့ရှိရပါသည်။

၂။ Sun Flower Lace Co., Ltd. ၏ အဆိုပြုချက်အား အောက်ပါအတိုင်း စိစစ်တင်ပြအပ်ပါသည် -

(က) CMP ကုန်ကြမ်းလိုအပ်ချက်နှင့်ကုန်ချောထုတ်လုပ်မှု အချိုးအစားညီညွတ်မှု ရှိ/မရှိ အဆိုပြုချက်ပါ ပုံများအရ Embroidery m/c ဖြင့် ပန်းထိုးခြင်း၊ Sequin ထိုးခြင်း၊ ဇာအနားကပ်ခြင်း၊ ပုလဲလုံးတပ်၍ သတို့သမီးဝတ်စုံ ပန်းထိုးထည်များ ချုပ်လုပ်မည်ဖြစ်ရာ ဒီဇိုင်းပုံစံပေါ်မူတည်၍ ကုန်ကြမ်းသုံးစွဲမှု ကွဲပြားမည်ဖြစ်သဖြင့် ကုန်ကြမ်း သုံးစွဲမှုစံနှုန်း သတ်မှတ်ထားခြင်းမရှိသော်လည်း ထုတ်လုပ်မည့် ပစ္စည်းအမျိုးအမည်အတွက် အဓိကလိုအပ်မည့် ကုန်ကြမ်းများ တင်ပြထားကြောင်း တွေ့ရှိရပါသည်။

ပစ္စည်းအမျိုးအမည်	အဓိကကုန်ကြမ်းလိုအပ်ချက်
1. Embroidery Fabric	Kitting Fabric
2. Embroidery Motib	Weaving Fabric
3. Embroidery Trimming	Lace
4. Ladie's Garment	Embroidery Yarn/Ribbon
5. Garments Accessories	Sequin

D:/NPT(ET)/S2/CMP/MIC/ Sun Flower Lace

(ခ) CMP လက်ခနှုန်းထားများ တင်ပြမှုဆီလျော်မှု ရှိ/မရှိ

အဆိုပြုချက်ပါ CMP လက်ခနှုန်းထားများသည် လက်ရှိ ရရှိနေသည့် လက်ခနှုန်းထားများ နှင့် ဆီလျော်မှုရှိကြောင်း တွေ့ရှိရပါသည် -

ပစ္စည်းအမျိုးအမည်	အဆိုပြုချက်ပါ CMP လက်ခနှုန်းထား	အထည်ချုပ်အသင်း၏ လက်ရှိ CMP လက်ခနှုန်းထား
1. Embroidery Fabric	7 US$/Kg	7-7.5 US$/Dz
2. Embroidery Motib	7 US$/Kg	7- 7.5 US$/Dz
3. Embroidery Trimming	7 US$/Kg	7-7.5 US$/Dz
4. Ladie's Garment	36 US$/Kg	36 US$/Dz
5. Garments Accessories	3 US$/Kg	3 US$/Dz

(ဂ) နှစ်စဉ်ထုတ်လုပ်မှု၊ စက်အင်အား၊ လူအင်အားအချိုးအစား ညီမျှမှု ရှိ/မရှိ

အဆိုပြုချက်ပါ ထုတ်လုပ်မည့် ပစ္စည်းများတွင် Embroidery m/c (၃၆)လုံး၊ စက်ခေါင်း(၂၀)လုံးပါဝင်ပြီး ပန်းထိုး၍ အနားဇာတပ်ချုပ်ခြင်း၊ Sequin တပ်ခြင်း၊ ပုလဲလုံးတပ်ခြင်းကို Single Needle m/c ၊ Sequin Sewing m/c ဖြင့် ချုပ်လုပ်မည်ဖြစ်ပါသည်။ ပန်းအနည်းအများပေါ် မူတည်၍ ထုတ်လုပ်မှုအနည်းအများ ဖြစ်ပေါ်နိုင်ပြီး ပျမ်းမျှ တစ်နာရီကို(၀.၀၉)ပေါင်နှုန်းဖြင့် ထုတ်လုပ်နိုင်မည် ဖြစ်ပါသည်။ စက်/လူအင်အား အချိုးအစားတွင် Semi-skilled worker များနေကြောင်းတွေ့ရှိရ၍ လျော့ချသင့်ပြီး စက်အင်အား၊ လူအင်အား အချိုးအစားနှင့်ထုတ်လုပ်မှု သင့်လျော်ညီမျှမှုရှိကြောင်း တွေ့ရှိရပါသည်။

ပစ္စည်းအမျိုးအမည်	အရေအတွက် (kg)
1. Embroidery Fabric	၂၇၀၀၀ kg
2. Embroidery Motib	၁၂၀၀၀ kg
3. Embroidery Trimming	၁၂၀၀၀ kg
4. Ladie's Garment	၁၈၀၀ ဒါဇင် x ၁ kg = ၂၁၆၀၀ kg
5. Garments Accessories	၁၈၀၀ ဒါဇင် x ၁ kg = ၂၁၆၀၀ kg

စက် အလုံး		စက်ခေါင်း		Lb/Hr		တစ်ရက် ထုတ်လုပ်နာရီ		တစ်နှစ်လုပ်ရက်	
၃၆	x	၂၀		x ၀.၀၉	x	၁၀		x ၃၀၀	= ၂၀၀၈၈၀ lb
									= ၉၁၃၀၉ kg

အဆိုပြုထုတ်လုပ်မှုအရေအတွက်	အမှန်ထုတ်လုပ်မှုအရေအတွက်
၉၄၂၀၀ kg	၉၁၃၀၉ kg

၄။ သို့ဖြစ်၍ Sun Flower Lace Co., Ltd အနေဖြင့် မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင် ၏ ခွင့်ပြုချက်ဖြင့် CMP စနစ်ဖြင့် အထည်ချုပ်လုပ်ခြင်း လုပ်ငန်းဆောင်ရွက်နိုင်ရေး အားပေးသင့်ကြောင်းနှင့် စက်ရုံတည်ဆောက်မှုကို သတ်မှတ်(၁)နှစ်ကာလအတွင်း အချိန်မီ တည်ဆောက်နိုင်ရေး ကြပ်မတ်သင့်ကြောင်း အစီရင်ခံတင်ပြအပ်ပါသည်။

ဥက္ကဋ္ဌ(ကိုယ်စား)
(မြင့်သိန်း၊ အတွင်းရေးမှူး)
(ဒုတိယဝန်ကြီး၊ အလုပ်သမားဝန်ကြီးဌာန)

မိတ္တူကို

- စက်မှုဝန်ကြီးဌာန
- အလုပ်သမားညွှန်ကြားရေးဦးစီးဌာန
  (CMP လုပ်ငန်းများ စစ်ဆေးရေးဆပ်ကော်မတီ)
- အလုပ်ရုံနှင့်အလုပ်သမားဥပဒေစစ်ဆေးရေးဦးစီးဌာန
  (CMP လုပ်ငန်းများ မြေပြင်ကွင်းဆင်းစစ်ဆေးရေးအဖွဲ့)
- Sun Flower Lace Co., Ltd
- ရုံးလက်ခံ
- မျှောစာတွဲ

D:/NPT(ET)/S2/CMP/MIC/ Sun Flower Lace

mk ok

ပြည်ထောင်စုသမ္မတ မြန်မာနိုင်ငံတော်အတွင်း

နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှုပြုလုပ်ရန် ရင်းနှီးမြှုပ်နှံလိုသူ၏

ဆောင်ရွက်ရန် အဆိုပြုချက်

"ဆန်းဖလားဝါးလေ့(စ်) ကုမ္ပဏီလီမိတက်"

PROPOSAL OF THE INVESTOR
FOR MAKING FOREIGN INVESTMENT
IN THE REPUBLIC OF THE UNION OF MYANMAR

"SUN-FLOWER LACE COMPANY LIMITED"

太陽花邊(香港)有限公司
香港九龍青山道682號潮流工貿中心11/F 1111室
電話：852-27420323
傳真：852-27427821
電子郵遞：wedtex@ms2.hinet.net

SUN-FLOWER LACE (H.K.) CO., LTD.
Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road,
Kowloon, Hong Kong
Tel : 852-27420323
Fax : 852-27427821

December 30, 2011

Director General
Department of Human Settlement and Housing Development,
Building (11), Nay Pyi Taw.

Subject : **Request to assist in obtaining Investment Permit from the Myanmar Investment Commission for carrying out manufacturing and selling of Lace and Ladies Garments under CMP basis in the Republic of the Union of Myanmar**

Dear Sir,

We, SUN-FLOWER LACE (H.K) CO., LTD have the honor to submit the proposal to set up 100% foreign company to be named SUN-FLOWER LACE CO., LTD in accordance with the Republic of the Union of Myanmar Foreign Investment Law and the Myanmar Companies Act in order to carry out the business of manufacturing and selling of Lace and Ladies Garments under CMP basis at Plot No. D-7 and D-9 of Mingaladon Industrial Park, Mingaladon Township, Yangon.

With our confidence that our investment in the Republic of the Union of Myanmar will benefit the people of Myanmar and the nation, we submit the following supporting documents along with a proposal.

1. Proposal of the Promoter to make Foreign Investment in the Republic of the Union of Myanmar;
2. Provisional Allotment, Draft of Sub-Lease Agreement and Physical Delivery Receipt for Plot No. D-7 and D-9 of Mingaladon Industrial Park;
3. References for Business and Financial Standing;
4. Drafts of Memorandum of Association and Articles of Association .

We would like to request you to kindly assist us in obtaining the Investment Permit from MIC, by forwarding application with your forwarding letter.

Thank you for your kind assistance and co-operation.

Yours truly,

許益章

MR. HSU YI CHANG

PROMOTER

太陽花邊(香港)有限公司
香港九龍青山道682號潮流工貿中心11/F 1111室
電話：852-27420323
傳真：852-27427821
電子郵遞：wedtex@ms2.hinet.net

SUN-FLOWER LACE (H.K.) CO., LTD.
Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road,
Kowloon, Hong Kong
Tel : 852-27420323
Fax : 852-27427821

December 30, 2011.

Chairman,
Myanmar Investment Commission,
Building (32), Nay Pyi Taw.

Subject: **Application for issuance of Investment Permit for establishing 100% foreign company for carrying out manufacturing and selling of Lace and Ladies Garments under Cutting, Making and Packaging (CMP) basis in the Republic of the Union of Myanmar**

Your Excellency,

We, "**Sun-Flower Lace (H.K) Co., Ltd**", incorporated in Hong Kong, have the honor to submit the proposal to set up 100% foreign company to be named " **Sun-Flower Lace Co., Ltd** " under the Republic of the Union of Myanmar Foreign Investment Law and the Myanmar Companies Act in order to carry out the business of manufacturing and selling of Lace & Ladies Garments under Cutting, Making and Packaging (CMP) basis at Plot No. D-7 & D-9 of Mingaladon Industrial Park, Mingaladon Township, Yangon.

Sun-Flower Lace (H.K) Co., Ltd was established in Hong Kong in March 2001 and it is reputed for its sound management and financial standing.

Sun-Flower Lace Co., Ltd will manufacture and sell good quality of Lace and Ladies Garments in the Republic of the Union of Myanmar which are of high market demand in Hong Kong.

Sun-Flower Lace Co., Ltd will be provided technical assistance by **Sun-Flower Lace (H.K) Co., Ltd** incorporated in Hong Kong for manufacturing of various kinds of Lace and Ladies Garments. We are planning to gradually increase the production in the Republic of the Union of Myanmar.

With the understanding and belief that our investment in the Republic of the Union of Myanmar will be highly beneficial to the people of Myanmar and the country, we submit herewith a proposal together with the following supporting documents:

1. Proposal of the Promoter to make Foreign Investment in the Republic of the Union of Myanmar;
2. Provisional Allotment, Draft of Sub-Lease Agreement and Physical Delivery Receipt for Plot No. D-7 & D-9 of Mingaladon Industrial Park;
3. Reference for Business and Financial Standing;
4. Drafts of Memorandum of Association and Articles of Association.

We are applying for the importation of Machinery and Office Accessories as the nature of production necessitates.

Along with the application for Investment Permit, we hereby apply for the tax exemptions and reliefs specified in Section 21 of the Republic of the Union of Myanmar Foreign Investment Law.

Since we will be manufacturing various kinds of Lace and Ladies Garments, the manufacturing processes for these products require different degree of skills by providing appropriate training to employees. In addition, certain types of our investment (in kind) must also be brought into the Republic of the Union of Myanmar in line with Investment Plan as per Annex 1. Therefore, we further request Your Excellency to kindly grant exemption from customs duty and all other internal taxes on importation of capital in kind in accordance with the Investment Plan as per Annex 1.

It is our sincere hope that Your Excellency's Commission will be able to give this matter a favourable consideration by granting approval at the earliest convenience.

Finally, we promise that we will be contributing substantially, in the form of employment to local workers and transfer of technical know-how (amongst others), to the economic development of the Republic of the Union of Myanmar through this investment.

Yours faithfully,

许益章

MR. HSU YI CHANG
PROMOTER

太陽花邊(香港)有限公司
香港九龍青山道682號潮流工貿中心11/F 1111室
電話：852-27420323
傳真：852-27427821
電子郵遞：weatex@ms2.hinet.net

SUN-FLOWER LACE (H.K.) CO., LTD.
Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road,
Kowloon, Hong Kong
Tel : 852-27420323
Fax : 852-27427821

Undertaking

Date: December30 , 2011

Our Company, Sun-Flower Lace Co., Ltd. undertakes to comply as follows:

- that the CMP charges in foreign currency, earned for the performance of the proposed project , shall have to be put into the Company's Foreign Currency accounts to be opened with Myanma Foreign Trade Bank / Myanma Investment and Commercial Bank;

- that required amount for payment of wages and salaries from the said foreign currency shall have to be exchanged into kyat at the respective official Money Changers (Foreign Exchange Counters).

Promoter

Signature: 許益章

Name : Mr. Hsu Yi Chang

Designation: Promoter

Company Name: Sun-Flower Lace Co., Ltd

太陽花邊(香港)有限公司
香港九龍青山道682號潮流工貿中心11/F 1111室
電話：852-27420323
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Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road,
Kowloon, Hong Kong.
Tel : 852-27420323
Fax : 852-27427821

THE BOARD OF DIRECTORS' RESOLUTION

The Board of Directors' Meeting of Sun-Flower Lace (H.K) Co., Ltd was held on December 1, 2011, at Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road, Kowloon, Hong Kong, the registered office of the Company.

Mrs. Hsu Shu Chen took the Chair and the following resolutions were passed:

1. Resolved that the Company be authorized to invest in the new company to be formed in the Republic of the Union of Myanmar under the Republic of the Union of Myanmar Foreign Investment Law in the name of Sun-Flower Lace Co., Ltd, 80% owned by the Company and 20% be owned by Mr. Hsu Yi Chang.

2. Resolved that Mrs. Hsu Shu Chen be authorized to represent the Company in the formation of Sun-Flower Lace Co., Ltd.

3. Resolved that Mrs. Hsu Shu Chen be authorized to act as Director and Mr. Hsu Yi Chang to act as Managing Director in the said new Company to be formed.

True extract from the Minutes Book

許淑貞

Mrs. Hsu Shu Chen

Chairman

Sun-Flower Lace Company Limited
List of Directors and Executives

No.	Name	Nationality, National Registration Card No.	Occupation	Address
1.	Mrs. Hsu Shu-Chen	Republic of China P.P.No. 133080165	Director	3F; No.9, Ln. 120, Jihu Road, Zhongshan Dist, Taipei City 104, Taiwan, Republic of China
2.	Mr. Hsu Yi-Chang	Republic of China P.P.No. 200202618	Director	No. 36, Aly. 161, Hexing Ln., Pitou Township, Changhua Country 523, Taiwan, Republic of China

133080165

中華民國外交部部長茲請各國有關機關對持用本護照之中華民國國民允予自由通行，并請必要時儘量予以協助及保護。

The Minister of Foreign Affairs of the Republic of China requests all whom it may concern to permit the national of the Republic of China named herein to pass freely and in case of need to give all possible aid and protection.

（持照人簽名）　（SIGNATURE OF BEARER）

許淑貞

護照
PASSPORT

中華民 REPUBLIC C HINA



型式 / Type
P

代碼 / C
TWN

護照號碼 / Passport
133080165

姓名 / Name (Surname,Given names)
許淑貞 HSU, SHU-CHEN

國籍 / Nationality
REPUBLIC OF CHINA

身分證統一編號 / Personal Id. No.
N222283490

性別 / Sex
F

出生日期 / Date of birth
30 OCT 1961

發照日期 / Date of issue
12 MAR 2002

出生地 / Place of birth
TAIWAN

效期截止日期 / Date of expiry
12 MAR 2012

發照機關 / Authority
MINISTRY OF FOREIGN AFFAIRS

P<TWNHSU<<SHU<CHEN<<<<<<<<<<<<<<<<<<<<<<<<<<<<
1330801653TWN6110305F1203129N222283490<<<<96

200202618

中華民國外交部[illegible]請各國有關機關對持用本護照之中華民國國民允予自由通行，并請必要時儘量予以協助及保護。

The Minister of Foreign Affairs of the Republic of China requests all whom it may concern to permit the national of the Republic of China named herein to pass freely and in case of need to give all possible aid and protection.

許益章

(持照人簽名) (SIGNATURE OF BEARER)

護照 PASSPORT

中華民國 REPUBLIC OF CHINA



護照號碼 / Passport No.: 200202618

姓名 / Name: 許益彰 HSU, YI-CHANG

國籍 / Nationality: REPUBLIC OF CHINA

身分證統一編號 / Personal Id. No.: N122283309

性別 / Sex: M

出生日期 / Date of birth: 20 SEP 1967

發照日期 / Date of issue: 26 NOV 2002

出生地 / Place of birth: TAIWAN

效期截止日期 / Date of expiry: 26 NOV 2012

發照機關 / Authority: MINISTRY OF FOREIGN AFFAIRS

P<TWNHSU<<YI<CHANG<<<<<<<<<<<<<<<<<<<<<<<<<<<<<

2002026183TWN6709202M1211263N122283309<<<<72

ပြည်ထောင်စုမြန်မာနိုင်ငံတော်အတွင်း နိုင်ငံခြားရင်းနှီးမြှုပ်နှံမှု ပြုလုပ်ရန် ကမကထပြုသူ၏ ဆောင်ရွက်ရန် အဆိုပြုချက်

PROPOSAL OF THE PROMOTER TO MAKE FOREIGN INVESTMENT IN THE UNION OF MYANMAR

PROPOSAL OF THE PROMOTER TO MAKE FOREIGN INVESTMENT IN THE UNION OF MYANMAR

To

The Chairman,
The Union of Myanmar, Myanmar Investment Commission,
Naypyidaw

Reference No.
Date

I wish to make investment in the Union of Myanmar in accordance with the Union of Myanmar Foreign Investment Law, and I herewith apply for permission furnishing the following particulars-

1. Promoter's -

(a) Name	Hsu Yi Chang
(b) Father's name	Hsu Chin Chiang
(c) National registration No./ Passport No.	200202618
(d) Citizenship	TAIWAN
(e) Address	No. 36, Aly.161, Hexing Ln., Pitou Township, Changhua Country 523, Taiwan, Republic of China.
(f) Name of principal organization	SUN-FLOWER LACE (H.K) COMPANY LIMITED
(g) Type of business	Import/Export, General, Trading
(h) Place of organization	Unit 1111, 11/F, Trendy Centre, 682 Castle Peak Road, Kowloon, Hong Kong
(i) Place of incorporation	Hong Kong

2. If investment is to be made by joint-venture, the particulars of the persons wishing to participate in the Joint-Venture with the promoter-Partner 1

(a) Name	
(b) Father's name	
(c) National registration No.	
(d) Citizenship	
(e) Address	
(f) Name of principal organization	
(g) Type of business	
(h) Place of organization	
(i) Place of incorporation	

3. Type of business in which investment is to be made-

(a) Production Lace & Ladies Garment under CMP basis

(b) Services

(to indicate name of goods or type of services)

4. Form of economic organization-

(a) Sole proprietorship

(b) Partnership

(c) Limited Company SUN-FLOWER LACE COMPANY LIMITED

(to enclose the list of the name, citizenship, address and designation of the executives of the organization, indication of the local and foreign capital ratio) **(Annex)**

5. If the organization is in the form of a partnership-

(a) Capital ratio and amount to be contributed by the partners

(b) Profit sharing ratio

(c) Rights and liabilities of partners

6. If the organization is in the form of a limited company—

(a) Authorized capital $ 112,500 (1 US$ = 800 Kyats)

(b) Types of shares Ordinary Share

(c) Share capital to be subscribed by the shareholders US $ 3,000,000

7. Particulars relating to the organization in which investment is to be made-

(a)

	Equity	Equ:(Kyat) *(1 US$=800 Kyats)*
(1) Amount of local capital to be contributed		
(2) Amount of foreign capital to be brought in	3,000,000	2,400,000,000
Total	3,000,000	2,400,000,000

(b) Amount of foreign capital to be brought in-

	Equity	Equivalent (Kyat) *(1 US$=800 Kyats)*
(1) Foreign currency	202,298	161,838,400
(2) Others	2,797,702	2,238,161,600
Total	3,000,000	2,400,000,000

(c) Period for bringing in items mentioned 3 Years

in sub-paragraph (b)

(d)	Proposed duration of investment	36 Years
(e)	Construction period	1 Year
(f)	Commencement of construction	After receiving MIC permit

8. Particulars relating to the proposed economic organization--

(a)	Type of business	Lace & Ladies Garment under CMP basis
(b)	Proposed place(s) at which investment is to be made	MIP Plot No. D-7, D-9 Mingalardon Industrial Park, Mingalardon Township, Yangon.
(c)	Technique of operation	Chinese Technique
(d)	Annual fuel requirements (to indicate type/quantity)	Annex- 9
(e)	Annual electricity requirement	Annex- 9
(f)	Annual water requirement (to indicate daily requirement, if any)	Annex- 9
(g)	Annual equipment/raw materials requirement (to enclose a list of type/quantity/value)	Annex- 6
(h)	Building requirement	Annex- 4
(i)	Type of land and area requirement	25,872.46 Square-meter (MIP)
(j)	Goods to be produced/services to be rendered (to indicate name, type, annual estimated quantity and value of goods/services)	Annex- 11
(k)	System of sales	99% C.M.P Basic 1% Local Sale

9. Details of foreign capital to be brought in-

		Equity US $	Equ: Kyat (1US$= 800 Kyats)
(a)	Foreign currency	202,298	161,838,435.84
(b)	Value of Machineries	248,850	199,080,000.00
(c)	Value of Office Accessories	12,150	9,720,000.00
(d)	Value of Land Use Premium	831,023	664,818,732.16
(e)	Factory Construction	1,559,479	1,247,582,832.00
(f)	Automobile	146,200	116,960,000.00
	Total	3,000,000	2,400,000,000.00

10. Details of local capital to be contributed --

		US$
(a)	Amount of cash	-
(b)	Value of machineries and equipment (to enclose detail statement)	-
		-
(c)	Buildings/Land	-
(d)	Value of furniture and office equipment (to enclose detail statement)	-
(e)	Value of raw materials (to enclose detail statement)	-
	Total	-

11. Particulars relating to annual production/services-

		Foreign Currency	*Estimated Kyat Equivalent*
(a)	Type and value of foreign exchange required	Annex- 12	
(b)	Amount of foreign exchange to be received	Annex- 12	
(c)	Amount of working capital requirement in kyat	Annex- 1	
(d)	Value of annual income from goods/ services	Annex- 11	

12. List of personnel required for the proposed economic organization

(a)	Local personnel required	Annex- 8
(b)	Foreign experts and technicians required	Annex- 8

13. Particulars relating to economic justification-

		Foreign Currency	Estimated Kyat Equivalent
(a)	Annual income	Annex-11	
(b)	Annual expenditure	Annex-12	
(c)	Annual net profit	Annex-12	
(d)	Yearly investments	Annex-1	
(e)	Recoupment period	Annex-13	
(f)	Other benefits (to enclose detail calculations)	Annex-10	
(g)	To mention prospects of new employment opportunities/ local and foreign market conditions/ foreign exchange savings	Annex-15, Annex-16	

14. Supporting documents for the proposal--

The following documents are attached for the proposed investment--

(a) Draft contract;

(b) References for business and financial standing;

(c) Drafts of Memorandum of Association and Articles of Association.

Signature 许益章

Name Hsu Yi Chang

Designation. Promoter

SUN-FLOWER LACE COMPANY LIMITED

Investment Plan

Annex-1

Expressed in US$

Sr. No.	Particular	Construction period	Year 1	Year 2	Total
1	Foreign currency	202,298			202,298
2	Value of Machineries		248,850		248,850
3	Value of Office Accessories		6,420	5,730	12,150
4	Value of Land Use Premium	831,023			831,023
5	Building Value		930,006	629,472	1,559,479
6	Automobile		146,200		146,200
Total		1,033,321	1,331,476	635,202	3,000,000

SUN-FLOWER LACE COMPANY LIMITED

List of Machinery To Be Imported As Capital In Kind

Annex-2

Expressed in US$

Sr. No.	Particular	Specification	Remark	Unit price	Year 1		Year 2		Total	
					Quantity	Amount	Quantity	Amount	Quantity	Amount
1	Single Needle Sewing Machine 1/3HP Motor Mitsubishi	LS2-1130	Made in Japan	240	200	48,000			200	48,000
2	Single Needle Sewing Machine with 1/3 Hp Brother	LE2	Made in Japan	220	12	2,640			12	2,640
3	Electrical Steam Boiler (E-9 KW) YIULIH	LOR-027-07	Made in China	500	2	1,000			2	1,000
4	Iron (Vacunm) table with Vapoup Iron Head YIULIH	YP-132	Made in China	200	2	400			2	400
5	Embroidery Machine Tian Ye		Made in China	5,000	36	180,000			36	180,000
6	Dehyrate Machine	SHE-4	Made in Hong Kong	450	1	450			1	450
7	Air Compressor Jaguar	ET-90	Made in China	500	3	1,500			3	1,500
8	Stable Voltage Machine 30KVA Qiaobo	PL-330Y3	Made in China	550	4	2,200			4	2,200
9	Sequin Sewing Machine Juita	JTE-180	Made in China	180	6	1,080			6	1,080
10	Dry Air Machine with air tank	KPS-10HP	Made in China	200	1	200			1	200
11	Fabric Cheeking Machine		Made in China	1,020	1	1,020			1	1,020
12	Drinking Water Machine		Made in China	150	10	1,500			10	1,500
13	Copier		Made in China	680	2	1,360			2	1,360
14	Drying Machine		Made in China	350	10	3,500			10	3,500
15	(UPS) Uninterruptibe Power Santak 3C3-80KS		Made in China	4,000	1	4,000			1	4,000
Total						248,850		-		248,850

SUN-FLOWER LACE COMPANY LIMITED

List of Office Accessories To Be Imported As Capital In Kind Annex-3

Expressed in US$

Sr. No.	Particular	A/U	Year 1			Year 2			Total		
			Qty	Unit Price	Amount	Qty	Unit Price	Amount	Qty	Unit Price	Amount
1	Table and Chair	set	40	50	2,000	40	50	2,000	80	50	4,000
2	Chair	unit	20	20	400	9	20	180	29	20	580
3	Meeting Table	set				1	300	300	1	300	300
4	Branches	unit	5	100	500	6	100	600	11	100	1,100
5	Shelf	unit	10	100	1,000	20	100	2,000	30	100	3,000
6	Plastic Basket	unit	30	20	600	20	20	400	50	20	1,000
7	Stand Fan	unit	5	50	250	5	50	250	10	50	500
8	Settee	set	1	100	100			-	1	100	100
9	Telephone sets	set	2	10	20			-	2	10	20
10	Computer	set	3	500	1,500			-	3	500	1,500
11	Printer	unit	1	50	50			-	1	50	50
Total					6,420			5,730			12,150

SUN-FLOWER LACE COMPANY LIMITED

List of Building

Annex-4

Expressed in US$

Sr. No.	Particular	No. of Building	Year 1 Estimate amount
	Building Construction to MIP Plot-D-7		
1	Factory 2 building	40M x 40M	722,304.00
2	3 Story Store building	14M x 14M	52,449.60
3	2 Story Store building -A	12M x 12M	36,547.20
4	2 Story Store building - B	11M x 8M	27,384.18
5	Canteen building	11M x 8M	33,268.75
6	Generator house	6M x 4.5M	8,713.50
7	Gate house	4M x 4M	4,695.98
8	Concrete road 200thk		15,097.20
9	Concrete road 100thk		3,382.50
10	Front fence (Iron grill brick post)		3,562.50
11	Side & Back fence (Brick wall)		18,540.00
12	Open drain		4,060.80
Total			930,006.21

SUN-FLOWER LACE COMPANY LIMITED

List of Building Annex-4(1)

Expressed in US$

Sr. No.	Particular	No. of Building	Year 2 Estimate amount
	Building Construction to MIP Plot-D-9		
1	Factory building	122M x 82M	361,152.00
2	3 Story Store building	14M x 14M	78,674.40
3	2 Story Store building -A	12M x 12M	36,547.20
4	2 Story Store building - B	11M x 8M	27,384.18
5	Canteen building	11M x 8M	33,268.75
6	Generator house	6M x 4.5M	7,065.00
7	Gate house	4M x 4M	4,695.00
8	Concrete road 200thk		28,014.00
9	Concrete road 100thk		36,800.00
10	Front fence (Iron grill brick post)		2,775.00
11	Side & Back fence (Brick wall)		9,180.00
12	Open drain		3,916.80
Total			629,472.33

SUN-FLOWER LACE COMPANY LIMITED
List of Automobiles
Expressed in US$

Annex-5

Sr. No.	Description	Model No.	Style	Made In	Year 1			Year 2			Total		
					Qty	Unit price	Amount	Qty	Unit price	Amount	Qty	Unit price	Amount
1	Toyota	COASTER	Bus	Japan	1	72,800	72,800				1	72800	72800
2	Hino	300	3.49Ton	Thiwan	2	23,800	47,600				2	23800	47600
3	Mitsubishi	DELICA	2400CC	Thiwan	2	12,900	25,800				2	12900	25800
	Total						146,200						146,200

SUN-FLOWER LACE COMPANY LIMITED

Annual Raw, Packing Materials & Consumables To Be Imported Annex-6

Expressed in US$

Sr.No.	Items	Unit	UP(USD)	Year 1		Year 2		Year 3 and after	
				Qty	Amount	Qty	Amount	Qty	Amount
1	Knitting Fabric (100% Nylon)	Kg	3	14,000	42,000	23,000	69,000	32,000	96,000
2	Waving Fabric (100% Polyster)	Kg	2	30,000	60,000	40,000	80,000	50,000	100,000
3	Lace (50% Nylon, 50% Polyster)	Kg	5	8,000	40,000	8,000	40,000	8,000	40,000
4	Embroidery Yarn (Tread)	Kg	5	8,000	40,000	8,000	40,000	8,000	40,000
5	Embroidery Ribbon	Kg	5	3,000	15,000	3,000	15,000	3,000	15,000
6	Sequin	Kg	3	6,000	18,000	6,000	18,000	6,000	18,000
7	All kind of beads	Kg	3	7,000	21,000	8,000	24,000	9,000	27,000
8	PVC Fabric for Embroidery	Kg	3	6,000	18,000	6,000	18,000	6,000	18,000
9	Non Weaving PVC	Kg	3	2,000	6,000	2,000	6,000	2,000	6,000
10	Roll Film	Kg	3	4,000	12,000	4,000	12,000	4,000	12,000
11	Glass Stone	Kg	3	2,500	7,500	2,500	7,500	2,500	7,500
12	PVC Packing Bag	Kg	3	2,500	7,500	2,500	7,500	2,500	7,500
13	Zipper	Kg	4	1,500	6,000	1,500	6,000	1,500	6,000
14	Needle	Kg	5	1,500	7,500	1,500	7,500	1,500	7,500
15	Label	Kg	5	1,500	7,500	1,500	7,500	1,500	7,500
16	Packing paper	Kg	2	2,500	5,000	2,500	5,000	2,500	5,000
Total					313,000		363,000		413,000

SUN-FLOWER LACE COMPANY LIMITED

Depreciation and Amortization Schedule

Annex-7

Expressed in US$

Description	Useful Life	Dep: rate	Year 1		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7	
			Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$
Depreciation																
Machinery	10 years	10%	248,850	24,885		24,885		24,885		24,885		24,885		24,885		24,885
Office Accessories	10 years	10%	6,420	642		642		642		642		642		642		642
Addition	10 years	10%			5,730	573		573		573		573		573		573
Building For D7	36 years	2.78%	930,006	25,854		25,854		25,854		25,854		25,854		25,854		25,854
Building For D9	36 years	2.78%			629,472	17,499		17,499		17,499		17,499		17,499		17,499
Automobile	10 years	10%	146,200	14,620		14,620		14,620		14,620		14,620		14,620		14,620
Amortization																
Land use premium	36 years	2.78%	831,023	23,102		23,102		23,102		23,102		23,102		23,102		23,102
Total				89,104		107,176		107,176		107,176		107,176		107,176		107,176

Annex-7(1)

Expressed in US$

Description	Useful Life	Dep: rate	Year 8		Year 9		Year 10		Year 11		Year 12-36	
			Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$	Original value	Dep: Amt US$
Depreciation												
Machinery	10 years	10%		24,885		24,885		24,885		-		-
Office Accessories	10 years	10%		642		642		642		-		-
Addition	10 years	10%		573		573		573		573		
uilding For D7	36 years	2.78%		25,854		25,854		25,854		25,854		25,854
Building For D9	36 years	2.78%		17,499		17,499		17,499		17,499		17,499
Automobile	10 years	10%		14,620		14,620		14,620		-		-
Amortization												
Land use premium	36 years	2.78%		23,102		23,102		23,102		23,102		23,102
Total				107,176		107,176		107,176		67,029		66,456

SUN-FLOWER LACE COMPANY LIMITED

List of local personnel & foreign technicians

Expressed in US$

Annex-8

Sr. No.	Designation	Salary per Month	Year 1		Year 2		Year 3		Year 4		Year 5	
			No. of person	Total Annual Salary	No. of person	Total Annual Salary	No. of person	Total Annual Salary	No. of person	Total Annual Salary	No. of person	Total Annual Salary
	Foreign Techicians											
1	General Manager	600	1	600	1	600	1	600	1	600	1	600
2	Technican	300	10	3,000	10	3,000	10	3,000	5	1,500	5	1,500
	Total		11	3,600	11	3,600	11	3,600	6	2,100	6	2,100
	Local Personnel											
	Direct Worker											
1	Factory Manager	300	1	300	1	300	1	300	1	300	1	300
2	Designer	200	2	400	2	400	2	400	2	400	2	400
3	Quality Control	120	10	1,200	15	1,800	17	2,040	17	2,040	17	2,040
4	Skilled workers	100	150	15,000	160	16,000	170	17,000	170	17,000	170	17,000
5	emi-skilled workers	90	230	20,700	240	21,600	250	22,500	250	22,500	250	22,500
6	Unskilled workers	80	100	8,000	120	9,600	130	10,400	130	10,400	130	10,400
	Total Director Worker		493	45,600	538	49,700	570	52,640	570	52,640	570	52,640
	Indirect Worker											
1	Admin Manager	200	1	200	1	200	1	200	1	200	1	200
2	Financial Manager	200	1	200	1	200	1	200	1	200	1	200
3	Marketing Manager	200	1	200	1	200	1	200	1	200	1	200
4	Production Supervisor	120	8	960	8	960	8	960	8	960	8	960
5	Office Staff	100	6	600	6	600	6	600	6	600	6	600
6	Driver	100	3	300	3	300	3	300	5	500	5	500
7	Security Staff & Cleaner	80	4	320	4	320	4	320	4	320	4	320
	Total Indirect Worker		24	2,780	24	2,780	24	2,780	26	2,980	26	2,980
	Total Direct & Indirect Worker		517	48,380	562	52,480	594	55,420	596	55,620	596	55,620
	Total		**528**	**51,980**	**573**	**56,080**	**605**	**59,020**	**602**	**57,720**	**602**	**57,720**

SUN-FLOWER LACE COMPANY LIMITED

List of local personnel & foreign technicians

Expressed in US$

Annex-8(1)

Sr. No.	Designation	Salary per Month	Year 6		Year 7		Year 8		Year 9		Year 10 -36	
			No. of person	Total Annual Salary	No. of person	Total Annual Salary	No. of person	Total Annual Salary	No. of person	Total Annual Salary	No. of person	Total Annual Salary
	Foreign Techicians											
1	General Manager	600	1	600	1	600	1	600	1	600	1	600
2	Technican	300	5	1,500	5	1,500	5	1,500	5	1,500	5	1,500
	Total		6	2,100	6	2,100	6	2,100	6	2,100	6	2,100
	Local Personnel											
	Direct Worker											
1	Factory Manager	300	1	300	1	300	1	300	1	300	1	300
2	Designer	200	2	400	2	400	2	400	2	400	2	400
3	Quality Control	120	17	2,040	17	2,040	17	2,040	17	2,040	17	2,040
4	Skilled workers	100	170	17,000	170	17,000	170	17,000	170	17,000	170	17,000
5	Semi-skilled workers	90	250	22,500	250	22,500	250	22,500	250	22,500	250	22,500
6	Unskilled workers	80	130	10,400	130	10,400	130	10,400	130	10,400	130	10,400
	Total Director Worker		570	52,640	570	52,640	570	52,640	570	52,640	570	52,640
	Indirect Worker											
1	Admin Manager	200	1	200	1	200	1	200	1	200	1	200
2	Financial Manager	200	1	200	1	200	1	200	1	200	1	200
3	Marketing Manager	200	1	200	1	200	1	200	1	200	1	200
4	Production Supervisor	120	8	960	8	960	8	960	8	960	8	960
5	Office Staff	100	6	600	6	600	6	600	6	600	6	600
6	Driver	100	5	500	5	500	5	500	5	500	5	500
7	Security Staff & Cleaner	80	4	320	4	320	4	320	4	320	4	320
	Total Indirect Worker		26	2,980	26	2,980	26	2,980	26	2,980	26	2,980
	Total Direct & Indirect Worker		596	55,620	596	55,620	596	55,620	596	55,620	596	55,620
	Total		**602**	**57,720**	**602**	**57,720**	**602**	**57,720**	**602**	**57,720**	**602**	**57,720**

SUN-FLOWER LACE COMPANY LIMITED

Annual Fuel/Electricity/Water Requirement

Expressed in US$

Annex-9

Item	Specification	Unit	Unit price	Year 1		Year 2		Year 3 and after	
				Qty	Amount	Qty	Amount	Qty	Amount
Fuel	Diesel	Gallon	4.70	8,300	39,010	9,130	42,911	10,956	51,493
Electricity		KWhr	0.08	4,500	360	4,950	396	5,940	475
Water		per m3	0.50	3,000	1,500	3,300	1,650	3,960	1,980
Total					40,870		44,957		53,948

SUN-FLOWER LACE COMPANY LIMITED

Other Benefit

Annex-10

Sr. No.	Title	Year 1			Year 2		
		US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
1	10% CMP Income tax	42,293		42,293	64,627		64,627
2	25% Commercial tax		409,500	512		621,000	776
3	30% Income tax		-	-			-
	Total	42,293	409,500	42,805	64,627	621,000	65,403

Sr. No.	Title	Year 3			Year 4		
		US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
1	10% CMP Income tax	108,497		108,497	108,497		108,497
2	25% Commercial tax		1,139,580	1,424		1,139,580	1,424
3	30% Income tax			-		1,025,622	1,282
	Total	108,497	1,139,580	109,921	108,497	2,165,202	111,203

Sr. No.	Title	Year 5			Year 6		
		US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
1	10% CMP Income tax	108,497		108,497	108,497		108,497
2	25% Commercial tax		1,139,580	1,424		1,139,580	1,424
3	30% Income tax		1,025,622	1,282		1,025,622	1,282
	Total	108,497	2,165,202	111,203	108,497	2,165,202	111,203

Sr. No.	Title	Year 7			Year 8		
		US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
1	10% CMP Income tax	108,497		108,497	108,497		108,497
2	25% Commercial tax		1,139,580	1,424		1,139,580	1,424
3	30% Income tax		1,025,622	1,282		1,025,622	1,282
	Total	108,497	2,165,202	111,203	108,497	2,165,202	111,203

Annex-10(1)

Sr. No.	Title	Year 9			Year 10		
		US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
1	10% CMP Income tax	108,497		108,497	108,497		108,497
2	25% Commercial tax		1,139,580	1,424		1,139,580	1,424
3	30% Income tax		1,025,622	1,282		1,025,622	1,282
Total		108,497	2,165,202	111,203	108,497	2,165,202	111,203

Sr. No.	Title	Year 11			Year 12 and after		
		US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
1	10% CMP Income tax	108,497		108,497	108,497		108,497
2	25% Commercial tax		1,139,580	1,424		1,139,580	1,424
3	30% Income tax		1,025,622	1,282		1,025,622	1,282
Total		108,497	2,165,202	111,203	108,497	2,165,202	111,203

SUN-FLOWER LACE COMPANY LIMITED

Annex- 11

Production and Sales Schedule

Particular	Unit	Year 1	Year 2	Year 3 and after
Total Production				
Embroidery Fabric	Kg	27,000	30,000	42,000
Embroidery Motib	Kg	12,000	16,500	22,500
Embroidery Trimming	Kg	12,000	16,500	22,500
Ladies' Garment	Dozen	1,800	3,000	5,250
Garment's Accessories	Dozen	1,800	3,000	5,250
CMP Basic (99% of Production)				
Embroidery Fabric	Kg	26,730	29,700	41,580
Embroidery Motib	Kg	11,880	16,335	22,275
Embroidery Trimming	Kg	11,880	16,335	22,275
Ladies' Garment	Dozen	1,782	2,970	5,198
Garment's Accessories	Dozen	1,782	2,970	5,198
Local sales (1% of production)				
Embroidery Fabric	Kg	270	300	420
Embroidery Motib	Kg	120	165	225
Embroidery Trimming	Kg	120	165	225
Ladies' Garment	Dozen	18	30	52
Garment's Accessories	Dozen	18	30	52
Unit Price				
CMP Basic (99% of Production)				
Embroidery Fabric	US$/Kg	7	9	10
Embroidery Motib	US$/Kg	7	8	9
Embroidery Trimming	US$/Kg	7	8	9
Ladies' Garment	US$/Dz	36	36	48
Garment's Accessories	US$/Dz	3	3.60	3.60

SUN-FLOWER LACE COMPANY LIMITED

Production and Sales Schedule

Annex- 11(1)

Particular	Unit	Year 1	Year 2	Year 3 and after
Local sales (1% of production)				
Embroidery Fabric	Kyats/Kg	3,000	3,600	4,680
Embroidery Motib	Kyats/Kg	3,000	3,600	4,680
Embroidery Trimming	Kyats/Kg	3,000	3,600	4,680
Ladies' Garment	Kyat/Dz	3,000	3,600	4,680
Garment's Accessories	Kyat/Dz	3,000	3,600	4,680
CMP income				
Embroidery Fabric	US$	187,110	267,300	415,800
Embroidery Motib	US$	83,160	130,680	200,475
Embroidery Trimming	US$	83,160	130,680	200,475
Ladies' Garment	US$	64,152	106,920	249,504
Garment's Accessories	US$	5,346	10,692	18,713
Total CMP income	US$	422,928	646,272	1,084,967
Local Sale				
Embroidery Fabric	Kyats	810,000	1,080,000	1,965,600
Embroidery Motib	Kyats	360,000	594,000	1,053,000
Embroidery Trimming	Kyats	360,000	594,000	1,053,000
Ladies' Garment	Kyats	54,000	108,000	243,360
Garment's Accessories	Kyats	54,000	108,000	243,360
Total Income for Local Sale	Kyats	1,638,000	2,484,000	4,558,320

SUN-FLOWER LACE COMPANY LIMITED

Projected Profit & Loss Statement

Annex-12

Description	Year 1			Year 2			Year 3		
	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
Income									
Income from- CMP	422,928		422,928	646,272		646,272	1,084,967		1,084,967
- Local Sale		1,638,000	2,048		2,484,000	3,105		4,558,320	5,698
Total CMP Income	422,928	1,638,000	424,976	646,272	2,484,000	649,377	1,084,967	4,558,320	1,090,665
Less: Cost of Goods sold									
Direct Labour	45,600		45,600	49,700		49,700	52,640	-	52,640
Production overhead						-			-
Other overhead	30,000		30,000	36,000		36,000	38,000		38,000
Water, Fuel and Electricity	40,870		40,870	44,957		44,957	53,948		53,948
Total cost of good sold	116,470	-	116,470	130,657	-	130,657	144,588	-	144,588
Gross profit/(loss)	306,458	1,638,000	308,506	515,615	2,484,000	518,720	940,378	4,558,320	946,076
Expenses									
10% CMP income tax	42,293		42,293	64,627		64,627	108,497		108,497
25% Commericial tax on Local Sale		409,500	512		621,000	776		1,139,580	1,424
Foreign Technican	3,600		3,600	3,600		3,600	3,600		3,600
Wages and salaries	2,780		2,780	2,780		2,780	2,780		2,780
Maintenance	21,500		21,500	23,400		23,400	23,450		23,450
Administration	12,700		12,700	14,300		14,300	14,335		14,335
Selling expenses	3,110		3,110	4,410		4,410	4,435		4,435
Transportation	22,800		22,800	14,300		14,300	22,830		22,830
Depreciation	89,104		89,104	107,176		107,176	107,176		107,176
Total expenses	197,886	409,500	198,398	234,593	621,000	235,369	287,103	1,139,580	288,527
Profit before tax	108,572	1,228,500	110,107	281,022	1,863,000	283,351	653,276	3,418,740	657,549
Provision for income-tax				-			-		
Net profit after tax	108,572	1,228,500	110,107	281,022	1,863,000	283,351	653,276	3,418,740	657,549

1 US$ = 800 Kyats

Description	Year 4			Year 5			Year 6		
	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
Income									
Income from- CMP	1,084,967		1,084,967	1,084,967		1,084,967	1,084,967		1,084,967
- Local Sale		4,558,320	5,698		4,558,320	5,698		4,558,320	5,698
Total CMP Income	1,084,967	4,558,320	1,090,665	1,084,967	4,558,320	1,090,665	1,084,967	4,558,320	1,090,665
Less: Cost of Goods sold									
Direct Labour	52,640	-	52,640	52,640	-	52,640	52,640	-	52,640
Production overhead			-			-			-
Other overhead	38,000		38,000	38,000		38,000	38,000		38,000
Water, Fuel and Electricity	53,948		53,948	53,948		53,948	53,948		53,948
Total cost of good sold	144,588	-	144,588	144,588	-	144,588	144,588	-	144,588
Gross profit/(loss)	940,378	4,558,320	946,076	940,378	4,558,320	946,076	940,378	4,558,320	946,076
Expenses									
10% CMP income tax	108,497		108,497	108,497		108,497	108,497		108,497
25% Commericial tax on Local Sale		1,139,580	1,424		1,139,580	1,424		1,139,580	1,424
Foreign Technican	2,100		2,100	2,100		2,100	2,100		2,100
Wages and salaries	2,980		2,980	2,980		2,980	2,980		2,980
Maintenance	23,475			23,525		23,525	23,525		23,525
Administration	14,383			14,408		14,408	14,408		14,408
Selling expenses	4,435			4,480		4,480	4,480		4,480
Transportation	22,830			22,895		22,895	22,895		22,895
Depreciation	107,176		107,176	107,176		107,176	107,176	-	107,176
Total expenses	285,876	1,139,580	222,177	286,061	1,139,580	287,485	286,061	1,139,580	287,485
Profit before tax	654,503	3,418,740	723,899	654,318	3,418,740	658,591	654,318	3,418,740	658,591
Provision for income-tax	-	1,025,622	1,282	-	1,025,622	1,282	-	1,025,622	1,282
Net profit after tax	654,503	2,393,118	722,617	654,318	2,393,118	657,309	654,318	2,393,118	657,309

1 US$ = 800 Kyats

Description	Year 7			Year 8			Year 9		
	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
Income									
Income from- CMP	1,084,967		1,084,967	1,084,967		1,084,967	1,084,967		1,084,967
- Local Sale		4,558,320	5,698		4,558,320	5,698		4,558,320	5,698
Total CMP Income	1,084,967	4,558,320	1,090,665	1,084,967	4,558,320	1,090,665	1,084,967	4,558,320	1,090,665
Less: Cost of Goods sold									
Direct Labour	52,640	-	52,640	52,640	-	52,640	52,640	-	52,640
Production overhead			-			-			-
Other overhead	38,000		38,000	38,000		38,000	38,000		38,000
Water, Fuel and Electricity	53,948		53,948	53,948		53,948	53,948		53,948
Total cost of good sold	144,588	-	144,588	144,588	-	144,588	144,588	-	144,588
Gross profit/(loss)	940,378	4,558,320	946,076	940,378	4,558,320	946,076	940,378	4,558,320	946,076
Expenses									
10% CMP income tax	108,497		108,497	108,497		108,497	108,497		108,497
25% Commericial tax on Local Sale		1,139,580	1,424		1,139,580	1,424		1,139,580	1,424
Foreign Technican	2,100		2,100	2,100		2,100	2,100		2,100
Wages and salaries	2,980		2,980	2,980		2,980	2,980		2,980
Maintenance	23,525		23,525	23,525		23,525	23,525		23,525
Administration	14,408		14,408	14,408		14,408	14,408		14,408
Selling expenses	4,480		4,480	4,480		4,480	4,480		4,480
Transportation	22,895		22,895	22,895		22,895	22,895		22,895
Depreciation	107,176	-	107,176	107,176	-	107,176	107,176	-	107,176
Total expenses	286,061	1,139,580	287,485	286,061	1,139,580	287,485	286,061	1,139,580	287,485
Profit before tax	654,318	3,418,740	658,591	654,318	3,418,740	658,591	654,318	3,418,740	658,591
Provision for income-tax	-	1,025,622	1,282	-	1,025,622	1,282	-	1,025,622	1,282
Net profit after tax	654,318	2,393,118	657,309	654,318	2,393,118	657,309	654,318	2,393,118	657,309

1 US$ = 800 Kyats

Description	Year 10			Year 11			Year 12 - 36		
	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$	US$	Kyats	Equ: US$
Income									
Income from- CMP	1,084,967		1,084,967	1,084,967		1,084,967	1,084,967		1,084,967
- Local Sale		4,558,320	5,698		4,558,320	5,698		4,558,320	5,698
Total CMP Income	1,084,967	4,558,320	1,090,665	1,084,967	4,558,320	1,090,665	1,084,967	4,558,320	1,090,665
Less: Cost of Goods sold									
Direct Labour	52,640	-	52,640	52,640	-	52,640	52,640	-	52,640
Production overhead			-			-			-
Other overhead	38,000		38,000	38,000		38,000	38,000		38,000
Water, Fuel and Electricity	53,948		53,948	53,948		53,948	53,948		53,948
Total cost of good sold	144,588	-	144,588	144,588	-	144,588	144,588	-	144,588
Gross profit/(loss)	940,378	4,558,320	946,076	940,378	4,558,320	946,076	940,378	4,558,320	946,076
Expenses									
10% CMP income tax	108,497		108,497	108,497		108,497	108,497		108,497
25% Commericial tax on Local Sale		1,139,580	1,424		1,139,580	1,424		1,139,580	1,424
Foreign Technican	2,100		2,100	2,100		2,100	2,100		2,100
Wages and salaries	2,980		2,980	2,980		2,980	2,980		2,980
Maintenance	23,525		23,525	23,525		23,525	23,525		23,525
Administration	14,408		14,408	14,408		14,408	14,408		14,408
Selling expenses	4,480		4,480	4,480		4,480	4,480		4,480
Transportation	22,895		22,895	22,895		22,895	22,895		22,895
Depreciation	107,176	-	107,176	67,029	-	67,029	66,456	-	66,456
Total expenses	286,061	1,139,580	287,485	245,914	1,139,580	247,338	245,341	1,139,580	246,765
Profit before tax	654,318	3,418,740	658,591	694,465	3,418,740	698,738	695,038	3,418,740	699,311
Provision for income-tax	-	1,025,622	1,282	-	1,025,622	1,282	-	1,025,622	1,282
Net profit after tax	654,318	2,393,118	657,309	694,465	2,393,118	697,456	695,038	2,393,118	698,029

1 US$ = 800 Kyats

SUN-FLOWER LACE COMPANY LIMITED

Cash Flow Statement

Annex-13

	Construction Period	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11-36
Cash inflow												
Income		424,976	649,377	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665
Total cash inflow		424,976	649,377	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665	1,090,665
Cash outflow												
Cost of Good Sold		116,470	130,657	144,588	144,588	144,588	144,588	144,588	144,588	144,588	144,588	144,588
Expenses		66,490	62,790	71,430	5,080	70,388	70,388	70,388	70,388	70,388	70,388	70,388
10% Income tax on CMP income		42,293	64,627	108,497	108,497	108,497	108,497	108,497	108,497	108,497	108,497	108,497
25% Commercial tax on CMP income		512	776	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424
30% Income tax		0	0	0	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282
Total cash outflow		225,765	258,850	325,940	260,872	326,180	326,180	326,180	326,180	326,180	326,180	326,180
Cash flow from operation		199,211	390,527	764,725	829,793	764,485	764,485	764,485	764,485	764,485	764,485	764,485
Change in Working Capital												
Capital Investment and Disposal	-1,033,321	-1,331,476	-635,202									
Net Cash Flow	-1,033,321	-1,132,265	-244,676	764,725	829,793	764,485	764,485	764,485	764,485	764,485	764,485	764,485
Accumulated Cash Flow	-1,033,321	-2,165,587	-2,410,263	-1,645,537	-815,744	-51,259	713,226	1,477,711	2,242,196	3,006,681	3,771,166	4,535,651

Payback period = 5 Years and 1month

SUN-FLOWER LACE COMPANY LIMITED

Annex-14

Internal Rate of Return

Opeartion Year	Net Cash Flow	20%		30%	
		Discount Factor	Net present value	Discount Factor	Net present value
Year 0	-1,033,321	1.00000	-1,033,321	1.00000	-1,033,321
Year 1	-1,132,265	0.83333	-943,554	0.76923	-870,973
Year 2	-244,676	0.69444	-169,914	0.59172	-144,779
Year 3	764,725	0.57870	442,549	0.45517	348,077
Year 4	829,793	0.48225	400,170	0.35013	290,534
Year 5	764,485	0.40188	307,229	0.26933	205,898
Year 6	764,485	0.33490	256,025	0.20718	158,383
Year 7	764,485	0.27908	213,354	0.15937	121,833
Year 8	764,485	0.23257	177,795	0.12259	93,718
Year 9	764,485	0.19381	148,162	0.09430	72,091
Year 10	764,485	0.16151	123,469	0.07254	55,454
Year 11	764,485	0.13459	102,891	0.05580	42,657
Year 12	764,485	0.11216	85,742	0.04292	32,813
Year 13	764,485	0.09346	71,452	0.03302	25,241
Year 14	764,485	0.07789	59,543	0.02540	19,416
Year 15	764,485	0.06491	49,619	0.01954	14,935
Year 16	764,485	0.05409	41,349	0.01503	11,489
Year 17	764,485	0.04507	34,458	0.01156	8,838
Year 18	764,485	0.03756	28,715	0.00889	6,798
Year 19	764,485	0.03130	23,929	0.00684	5,229
Year 20	764,485	0.02608	19,941	0.00526	4,023
Year 21	764,485	0.02174	16,617	0.00405	3,094
Year 22	764,485	0.01811	13,848	0.00311	2,380
Year 23	764,485	0.01509	11,540	0.00239	1,831
Year 24	764,485	0.01258	9,617	0.00184	1,408
Year 25	764,485	0.01048	8,014	0.00142	1,083
Year 26	764,485	0.00874	6,678	0.00109	833
Year 27	764,485	0.00728	5,565	0.00084	641
Year 28	764,485	0.00607	4,638	0.00065	493
Year 29	764,485	0.00506	3,865	0.00050	379
Year 30	764,485	0.00421	3,221	0.00038	292
Year 31	764,485	0.00351	2,684	0.00029	224
Year 32	764,485	0.00293	2,237	0.00023	173
Year 33	764,485	0.00244	1,864	0.00017	133
Year 34	764,485	0.00203	1,553	0.00013	102
Year 35	764,485	0.00169	1,294	0.00010	79
Year 36	764,485	0.00141	1,079	0.00008	60
Net present value			533,914		-518,439

IRR = 25%

Probable Benefits accruing to the Republic of the Union of Myanmar by the investment of Sun-Flower Lace Co., Ltd

1. Expansion of Employment Opportunity

Lace and Ladies Garment business is one of the garment industry. To operate such business that we are intending to establish two factories in the Republic of the Union of Myanmar will be started with approximately 527 employees in its first business year in 2012. It is not reflected on the data submitted, but extensive labour forces are likely to be necessary because we will export finished goods to overseas under CMP basis.

Meanwhile, employees will spend their earnings (salary earned), which will contribute to the domestic consumption of Myanmar. Employees' savings will be helpful for the industrial development of the country as well.

2. **Growth in Construction Investment/ Wealth of State**

We plan to start the construction of two factories upon obtaining the approval from your Commission. Instead of retrieving the investment in a short period of time, we will establish a solid two factories with a long-term purpose of operation (The period of Land Lease is 36 years). We have budgeted approximately total US$ 3,632,603 for cost of construction of Plot No. D-7 & D-9 of Mingaladon Industrial Park in Mingaladon Township, Yangon, the Republic of the Union of Myanmar.

Initially foreign company will be the owner of the factories, but ultimately it will be owned by the State as it is located in the Mingaladon Industrial Park (MIP), Mingaladon Township, Yangon, the Republic of the Union of Myanmar. Also, a lot of employment opportunities will be created for workers during the construction process in which Department of Human Settlement & Housing Development (DHSHD), a State organization, holds major shares/interests. At the end of the lease period, unless extended, the property shall be transferred to DHSHD in 2048.

3. **Direct income generation to the State**

Since the project will be located in MIP, Lease Rent and other revenue, charged by MIP (such as, but not limited to, public utility charges namely communication, electricity, water supply etc.) will be accrued to DHSHD (according to its shareholdings in MIP) and hence to the State.

4. Cultivation and nurturing of Young Talent

Myanmar nationals working at the factories will be able to acquire various technical know-how of the Company such as production, management and sales techniques and this will contribute to the personal capability of the workforce of the Republic of the Union of Myanmar in the long-term.

5. **Increase of Tax Revenues**

As one of foreign investors, we are intending to validly get the benefit of tax exemption and relief granted under the Republic of the Union of Myanmar Foreign Investment Law, from the Government of the Republic of the Union of Myanmar. We are going to be faithful for our legal liability to pay taxes to get such a benefit. From the standpoint of the Government of the Republic of the Union of Myanmar, personal income tax revenue will increase firstly and other tax revenues like income tax on CMP charges at 10% will also be generated.

6. **Attainment of 4 Economic Objectives**

It is evident from the benefits to be derived by the State from the Project, summarized above, that - "Our Project is committed to co-operate and contribute towards the attainment of 4 economic objectives set by the Government of the Republic of the Union of Myanmar for the development of its National Economy".

Employees' Welfare Plan of Sun-Flower Lace Co., Ltd

Sun-Flower Lace Co., Ltd is 100% foreign company to be established in the Republic of the Union of Myanmar under the Republic of the Union of Myanmar Foreign Investment Law and the Myanmar Companies Act. Its registered office is situated at Plot No. D-7 & D-9 of Mingaladon Industrial Park, Mingaladon Township, Yangon, the Republic of the Union of Myanmar. The Company intends to produce all kinds of Lace and Ladies Garments with 527 numbers of employees. In order that the employees may enjoy proper welfare commensurate with that of a prestigious Company set up a plan, as stated below, for its employees as its employees' welfare plan:

1. **Meal**

   The Company will provide all meal of the day free of charge to the employees who are essential to stay in the factories and the employees who need to work over time.

2. **Staff Transportation**

   For all employees who live far away from the factories, commuter buses will be provided by the Company and the employees will be transported free of charge.

3. **Uniform**

   The Company will provide uniforms free of charge to all employees once a year.

4. **Health Care**

   An infirmary (in accordance with the existing rules and regulations of the Ministry of Health concerned) will be set up in the factories compound and stocked with appropriate/adequate medicines. Qualified physicians/doctors will be engaged by the Company so that in emergency cases employees could be cured free of charge. In addition, a water purifier will be installed in the factory for staff drinking water. Appropriate sanitation facilities will also be installed in the factories and regular disinfection work will be carried out.

5. **Risk Prevention**

   Evacuation plan in case of emergency would be drafted and explained to all employees so that in case of emergency namely: occurrence of earthquake, fire and other natural or manmade disasters, injury or death therefrom could be avoided.

6. **Bonus**

   Annual bonus will be paid to all employees before the Myanmar New Year (Water Festival). The amount of bonus will depend on the performance of the employees.

All the employees benefits mentioned above are some of the usual company policy and practices. Other benefits such as leave (medical leave, annual leave, etc.) would be drawn up and included in the employees' welfare plan according to the Labour Laws of the Republic of the Union of Myanmar. The Company will take extra care to oversee that the benefits provided by the Company do not fall short of those granted under the Labour Laws of the Republic of the Union of Myanmar.

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Confirmation of Account Balance
存款餘額證明

DATE: Aug. 26, 2011

A/C Name：SUN-FLOWER LACE (H.K.) CO LTD

To: whom it may concern,
(敬啓者:)

This is to confirm that the subject
茲證明 SUN-FLOWER LACE (H.K.) CO LTD

Maintained a properly conducted USD savings account (Account No. 5/029733/505)with balance USD1,077,630.86 as of Aug. 26, 20011
於2011年08月26日爲止，帳號：5/029733/505 -USD 之帳上餘額爲USD 1,077,630.86

Sincerely Yours,

Citibank Taiwan Limited
Authorized Signatory

P.S. All persons are informed that this is a strictly confidential information. Any statement on the part of this bank, or any of its officers, is given as mere matter of opinion for which no responsibility, in any way to attach to this bank of any of its officer.

001-00 8/09

上海商業銀行
SHANGHAI COMMERCIAL BANK LTD.

HongKong, 28 September 2011

To whom it may concern

Dear Sirs,

We hereby confirm that the following figure(s) in account with Sun Flower Lace (HK) Co Ltd HKD Checking Account 334-82-08511-6 shown by our books as at 27 September 2011 is / are correct:

HKD 756,828.65

Say HKD Seven Hundred Fifty Six Thousand Eight Hundred Twenty Eight And Cents Sixty Five Only

Yours faithfully,

Authorized Signature

I hereby certify that this copy is a true and complete copy of the original ~~(or a properly certified copy of the original)~~ Dated

18 OCT 2011

JOHN LISTER HOWELL
Notary Public
Hong Kong SAR

存案 Filed

公司註冊處
Companies Registry

周年申報表
Annual Return

(《公司條例》第 107(1)條)
(Companies Ordinance s. 107(1))

表格 Form **AR1**

重要事項 Important Notes

- 填表前請參閱《填表須知》。
  請用黑色墨水列印。
- Please read the accompanying notes before completing this form.
  Please print in black ink.

公司編號 Company Number

751063

1 公司名稱 Company Name

太陽花邊（香港）有限公司
SUN-FLOWER LACE (H.K.) COMPANY LIMITED

Note 8) **2 商業名稱 Business Name**

(Nil)

I hereby certify that this copy is a true and complete copy of the original (or a properly certified copy of the original)
Dated 18 OCT 2011

Lister Howell
JOHN LISTER HOWELL
Notary Public
Hong Kong SAR

3 公司類別 Type of Company

請在適用的空格內加上 ✓ 號 Please tick the relevant box

☑ 有股本的私人公司 Private Company having a share capital
☐ 其他 Others

4 本申報表日期 Date of this Return

本申報表列載公司截至右列日期為止的資料
The information in this return is made up to

日 DD	月 MM	年 YYYY
21	03	2011

(如屬有股本的私人公司，本申報表應列載截至公司成立為法團的周年日期的資料。如屬其他公司，所列載的資料則應截至公司周年大會日期或以代替周年大會的書面決議的日期為止。
For a private company having a share capital, the information in this return should be made up to the anniversary of the date of incorporation. For other companies, the information should be made up to the date of the annual general meeting (AGM) or the date of written resolution passed in lieu of AGM.)

Note 9) **5 註冊辦事處地址 Address of Registered Office**

Unit 1111, 11/F., Trendy Centre, 682-684 Castle Peak Road, Kowloon, Hong Kong

Note 10) **6 電郵地址 E-mail Address**

(Nil)

Note 3) **提交人的資料 Presentor's Reference**

姓名 Name: Sheen Rise Secretarial Limited

地址 Address: Units 601-2, 6/F., Wai Fung Plaza, 664 Nathan Road, Mongkok, Kowloon, Hong Kong

電話 Tel: 23880800 傳真 Fax: 23886300

電郵地址 E-mail Address:

檔號 Reference: Our Ref.: (MASTER) / Doc. No.: S1410015 / Deadline: 02/05/2011

請勿填寫本欄 For Official Use

23500595010
AR1L 0751063
22/03/2011

指明編號 2/2008 (修訂) (2008 年 7 月)
Specification No. 2/2008 (Revision) (July 2008)

2000

'CSA' by P & L Associates, Hong Kong. (Ar1.Frm)

公司編號 Company Number

751063

按揭及押記 Mortgages and Charges

截至本申報表日期，所有須根據《公司條例》第 80 及第 82 條規定向公司註冊處處長登記的按揭及押記的未償還總額

Total amount outstanding as of the date of this return on all mortgages and charges which are required to be registered with the Registrar of Companies pursuant to sections 80 and 82 of the Companies Ordinance

(Nil)

Note 11) **8 無股本公司的成員數目 Number of Member(s) of a Company Not Having a Share Capital**

(有股本的公司無需填報此項 Company having a share capital need not complete this section)

截至本申報表日期的成員數目
Number of Member(s) as at the Date of this Return

Note 12) **9 股本 Share Capital**

(無股本的公司無需填報第 9 及第 10 項 Company not having a share capital need not complete sections 9 & 10)

股份類別 Class of Shares	截至本申報表日期 As at the Date of this Return 法定股本 Authorized Share Capital 總面值 *Total* Nominal Value †	已發行股本 Issued Share Capital 已發行股份數目 Number of Shares Issued (a)	每股已發行股份的面值 Nominal Value of Each Share Issued † (b)	已發行股份的總面值 *Total* Nominal Value of Shares Issued † (a) x (b)	已發行股份的已繳股款總值(不包括溢價) *Total* Paid up Value of Shares Issued † (excluding premium)
Ordinary	HKD200,000.00	200,000	HKD1.00	HKD200,000.00	HKD200,000.00
總值 Total	HKD200,000.00	200,000		HKD200,000.00	HKD200,000.00

† 請註明貨幣單位(例如：港元、美元)
Please specify the currency (e.g. HKD, USD)

指明編號 2/2008 (修訂) (2008 年 7 月)
Specification No. 2/2008 (Revision) (July 2008)

R1

公司編號 Company Number

751063

股本公司的成員詳情 Details of Member(s) of a Company Having a Share Capital

(有股本的公司必須填報此項。如未能盡錄於下列表格內，請用續頁A填報。 Company having a share capital must complete this section. Use Continuation Sheet A if there is insufficient space.)

截至本申報表日期的成員詳情 Details of Member(s) as at the Date of this Return

股份類別 Class of Shares	Ordinary

姓名／名稱 Name	地址 Address	股份 Shares 現時持有量 Current Holding	轉讓* Transferred* 數目 Number	轉讓* Transferred* 日期 Date	備註 Remarks
許淑貞 Hsu Shu-Chen	8Fl., No. 24, Lane 24, Sec. 1, Huan Shan Road, Taipei, Taiwan, R.O.C.	120,000			
陳慶章 Chen Ching Chang	1Fl., No. 28, Lane 24, Sec. 1, Huan Shan Road, Taipei, Taiwan, R.O.C.	40,000			
許珍瑤 Hsu Chen Yao	4Fl., No. 11, Lane 203, Sec. 1, Nei Hu Road, Taipei, Taiwan, R.O.C.	40,000			
	總數 Total	200,000			

* 如公司的股份自上一份周年申報表日期以來(如屬首份周年申報表，則自公司成立為法團以來)有任何轉讓，有關詳情亦請一併申報。股份受讓人的姓名／名稱請在「備註」一欄註明。

* If there have been any transfers of the company's shares since the date of the last annual return (or since incorporation if this is the first annual return), please also provide details of the transfers; the name of the transferee should be stated in the 'Remarks' column.

指明編號 2/2008 (修訂) (2008年7月)
Specification No. 2/2008 (Revision) (July 2008)

'CSA' by P & L Associates, Hong Kong. (Ari. Frm)

0084

.R1

公司編號 Company Number

751063

秘書 Secretary

A. 個人秘書 Individual Secretary

(如超過一名個人秘書，請用續頁B填報 Use Continuation Sheet B if more than 1 individual secretary)

中文姓名 Name in Chinese	
英文姓名 Name in English	姓氏 Surname: / 名字 Other Names:
前用姓名 Previous Names	
別名 Alias	
Note 14) 香港住址 Hong Kong Residential Address	
Note 15) 電郵地址 E-mail Address	

Note 16) 身份證明 Identification

a 香港身份證號碼 Hong Kong Identity Card Number	
b 護照 Passport	簽發國家 Issuing Country: / 號碼 Number:

B. 法人團體秘書 Corporate Secretary

(如超過一名法人團體秘書，請用續頁B填報 Use Continuation Sheet B if more than 1 corporate secretary)

Note 17) 中文名稱 Name in Chinese	信昇秘書服務有限公司
Note 17) 英文名稱 Name in English	Sheen Rise Secretarial Limited
Note 18) 香港地址 Hong Kong Address	Units 601-2, 6/F., Wai Fung Plaza, 664 Nathan Road, Mongkok, Kowloon, Hong Kong
Note 15) 電郵地址 E-mail Address	(Nil)
公司編號 Company Number (只適用於在香港註冊的法人團體) (Only applicable to body corporate registered in Hong Kong)	442062

指明編號 2/2008 (修訂) (2008年7月)
Specification No. 2/2008 (Revision) (July 2008)

0085

'CSA' by P & L Associates, Hong Kong (Ar1.Frm)

R1

公司編號 Company Number

751063

董事 Director

A. 個人董事 Individual Director

(如超過一名個人董事，請用續頁 C 填報 Use Continuation Sheet C if more than 1 individual director)

請在適用的空格內加上 ✓ 號 Please tick the relevant box(es)

Note 19) 身份 Capacity ☑ 董事 Director ☐ 候補董事 Alternate Director

代替 Alternate to: N/A

中文姓名 Name in Chinese	許淑貞
英文姓名 Name in English	姓氏 Surname: Hsu; 名字 Other Names: Shu-Chen
前用姓名 Previous Names	(Nil)
別名 Alias	(Nil)
Note 20) 住址 Residential Address	8Fl., No. 24, Lane 24, Sec. 1, Huan Shan Road, Taipei, Taiwan, R.O.C.; 國家 Country: Taiwan
Note 21) 電郵地址 E-mail Address	(Nil)

Note 22) 身份證明 Identification

a 香港身份證號碼 Hong Kong Identity Card Number: (Nil)

b 護照 Passport: 簽發國家 Issuing Country: Taiwan; 號碼 Number: 133080165

指明編號 2/2008 (修訂) (2008 年 7 月)
Specification No. 2/2008 (Revision) (July 2008)

9909

'CSA' by P & L Associates, Hong Kong. (Ar1.Frm)

公司編號 Company Number

751063

董事 Director （續上頁 cont'd）

B. 法人團體董事 Corporate Director

（如超過兩名法人團體董事，請用續頁 D 填報 Use Continuation Sheet D if more than 2 corporate directors)

請在適用的空格內加上 ✓ 號 Please tick the relevant box(es)

Note 19) 1 身份 Capacity ☐ 董事 Director ☐ 候補董事 Alternate Director 代替 Alternate to

中文名稱 Name in Chinese

英文名稱 Name in English

Note 23) 地址 Address

國家 Country

Note 21) 電郵地址 E-mail Address

公司編號 Company Number
（只適用於在香港註冊的法人團體）
(Only applicable to body corporate registered in Hong Kong)

請在適用的空格內加上 ✓ 號 Please tick the relevant box(es)

Note 19) 2 身份 Capacity ☐ 董事 Director ☐ 候補董事 Alternate Director 代替 Alternate to

中文名稱 Name in Chinese

英文名稱 Name in English

Note 23) 地址 Address

國家 Country

Note 21) 電郵地址 E-mail Address

公司編號 Company Number
（只適用於在香港註冊的法人團體）
(Only applicable to body corporate registered in Hong Kong)

公司編號 Company Number

751063

董事 Director (續上頁 cont'd)

C. 備任董事 Reserve Director

(只適用於只有一名成員而該成員同時亦是唯一董事的私人公司 Only applicable to a private company with only one member who is also the sole director of the company)

中文姓名
Name in Chinese

英文姓名
Name in English

姓氏 Surname | 名字 Other Names

前用姓名
Previous Names

別名
Alias

Note 20) 住址
Residential Address

國家 Country

Note 21) 電郵地址
E-mail Address

Note 22) 身份證明 Identification

a 香港身份證號碼
Hong Kong Identity Card Number

b 護照
Passport

簽發國家 Issuing Country | 號碼 Number

指明編號 2/2008 (修訂) (2008 年 7 月)
Specification No. 2/2008 (Revision) (July 2008)

公司編號 Company Number

751063

登記冊 Registers

公司備存下列登記冊的地址(如並非備存於第 5 項的註冊辦事處內)
Address where the following registers of the company are kept (if not kept at the registered office stated in Section 5)

登記冊 Register	地址 Address
a 成員登記冊 Register of Members	N/A
b 債權證持有人登記冊 (如有的話) Register of Debenture Holders (if any)	N/A

(Note 24) **14 隨本表格提交的帳目所涵蓋的會計期**
Period Covered by Accounts Submitted with this Form
(私人公司無需填報此項 A private company need not complete this section)

日 DD	月 MM	年 YYYY	至 To	日 DD	月 MM	年 YYYY

15 證明書 Certificate

(此項證明只適用於私人公司。如不適用，請刪去此項。)
(This certificate should only be completed in respect of a private company. If not applicable, please delete.)

本人證明公司自上一份周年申報表日期以來(如屬首份周年申報表，則自成立為法團以來)，並無發出任何文件，邀請公眾人士認購公司任何股份或債權證；同時如成員數目於本申報表日期超過五十，則所超出的成員，全是根據《公司條例》第 29(1)(b)條不須計算入該五十名額內的人士。
I certify that the company has not, since the date of the last annual return (or since incorporation if this is the first annual return), issued any invitation to the public to subscribe for any shares or debentures in the company and that if the number of members is in excess of 50 as at the date of this return, the excess are persons who under section 29(1)(b) of the Companies Ordinance are not to be included in the calculation of 50.

(Note 25)

提示 Advisory Note
所有公司董事均應閱讀公司註冊處編製的《有關董事責任的非法定指引》的最新版本，並熟悉該指引所概述的董事一般責任。
All directors of the company are advised to read the latest version of the 'Non-Statutory Guidelines on Directors' Duties' published by the Companies Registry and acquaint themselves with the general duties of directors outlined in the Guidelines.

本申報表包括下列續頁。This Return includes the following Continuation Sheet(s).

續頁 Continuation Sheet(s)	A	B	C	D
頁數 Number of pages	(Nil)	(Nil)	2	(Nil)

(Note 5) 簽署 Signed : [signature]

姓名 Name : Hsu Shu-Chen 日期 Date : 21 MAR 2011

董事 Director / ~~秘書 Secretary~~ * 日 DD / 月 MM / 年 YYYY

* 請刪去不適用者 Delete whichever does not apply

6900

AR1 (續頁 C Continuation Sheet C)

報表日期 Date of Return

21	03	2011
日 DD	月 MM	年 YYYY

公司編號 Company Number

751063

個人董事詳情（第 12A 項） Details of Individual Director (Section 12A)

請在適用的空格內加上 ✓ 號 *Please tick the relevant box(es)*

(Note 19) 身份 Capacity

✓ 董事 Director

☐ 候補董事 Alternate Director

代替 Alternate to: N/A

中文姓名 Name in Chinese: 陳慶章

英文姓名 Name in English

Chen	Ching Chang
姓氏 Surname	名字 Other Names

前用姓名 Previous Names: (Nil)

別名 Alias: (Nil)

(Note 20) 住址 Residential Address

1Fl., No. 28, Lane 24, Sec. 1, Huan Shan Road, Taipei, Taiwan, R.O.C.

國家 Country: Taiwan

(Note 21) 電郵地址 E-mail Address: (Nil)

(Note 22) 身份證明 Identification

a 香港身份證號碼 Hong Kong Identity Card Number: (Nil)

b 護照 Passport

Taiwan	M15607329
簽發國家 Issuing Country	號碼 Number

指明編號 2/2008 (修訂) (2008 年 7 月)
Specification No. 2/2008 (Revision) (July 2008)

0600

'CSA' by P & L Associates, Hong Kong. (Ar1-C.Frm)

AR1

(續頁 C Continuation Sheet C)

申報表日期 Date of Return

21	03	2011
日 DD	月 MM	年 YYYY

公司編號 Company Number

751063

個人董事詳情 (第 12A 項) Details of Individual Director (Section 12A)

請在適用的空格內加上 ✓ 號 Please tick the relevant box(es)

Note 19) 身份 Capacity

☑ 董事 Director

☐ 候補董事 Alternate Director

代替 Alternate to: N/A

中文姓名 Name in Chinese: 許珍瑤

英文姓名 Name in English

姓氏 Surname	名字 Other Names
Hsu	Chen Yao

前用姓名 Previous Names: (Nil)

別名 Alias: (Nil)

20) 住址 Residential Address

4Fl., No. 11, Lane 203, Sec. 1, Nei Hu Road, Taipei, Taiwan, R.O.C.

國家 Country: Taiwan

21) 電郵地址 E-mail Address: (Nil)

2) 身份證明 Identification

a 香港身份證號碼 Hong Kong Identity Card Number: (Nil)

b. 護照 Passport

簽發國家 Issuing Country	號碼 Number
Republic of China	211311866

I 500

No. 751063

CR

CR 2001 C 3

I hereby certify that this copy is a true and complete copy of the original (or a properly certified copy of the original)
Dated 18 OCT 2011

JOHN LISTER HOWELL
Notary Public
Hong Kong SAR

COMPANIES ORDINANCE
(CHAPTER 32)
香港法例第32章
公司條例

CERTIFICATE OF INCORPORATION
公司註冊證書

***

I hereby certify that
本人謹此證明

SUN-FLOWER LACE (H.K.) COMPANY LIMITED
太陽花邊（香港）有限公司

is this day incorporated in Hong Kong under the Companies Ordinance,
於本日在香港依據公司條例註冊成為

and that this company is limited.
有限公司。

Issued by the undersigned on 21 March 2001.
本證書於二〇〇一年三月廿一日簽發。

MISS R. CHEUNG
....
for Registrar of Companies
Hong Kong
香港公司註冊處處長
（公司註冊主任 張淑心 代行）

CRF 4 (99)

I hereby certify that this copy is a true and complete copy of ~~the original~~ (or a properly certified copy of the original)
Dated 18 OCT 2011

JOHN LISTER HOWELL
Notary Public
Hong Kong SAR

...pany No. : 751063

SUN-FLOWER LACE (H.K.) COMPANY LIMITED
太陽花邊（香港）有限公司

MINUTES OF THE ANNUAL GENERAL MEETING OF THE SHAREHOLDER(S) of the abovenamed Company held on the following date, and at the following time and place namely:-

Date: 21 March 2011
Time: 11:30 (a.m.)
Place: 8Fl., No. 24, Lane 24, Sec. 1, Huan Shan Road, Taipei, Taiwan, R.O.C.

PRESENT: Hsu Shu-Chen, Chen Ching Chang, Hsu Chen Yao

QUORUM

It was NOTED that due notice of this meeting, together with accompanying documents, had been given to the shareholder(s) who had in any event consented to short notice, and that a quorum was present and the Chairman declared the meeting duly convened and constituted.

CHAIRMAN

Hsu Shu-Chen was elected Chairman of the meeting.

DIRECTORS' REPORT AND AUDITED ACCOUNTS

It was tabled before the meeting the audited accounts and the reports of director(s) and auditor of the Company for the year ended 31 December 2009.

It was RESOLVED that the said audited accounts, together with the reports of the director(s) and auditor now submitted to the meeting, be and are hereby received and adopted.

DIRECTORATE

It was RESOLVED that the appointment of director(s) be voted by a single resolution.

As it was consistent with the Articles of Association of the Company, it was FURTHER RESOLVED that the director(s) as set out hereunder should continue in office:-

Hsu Shu-Chen   Chen Ching Chang   Hsu Chen Yao

AUDITOR

It was RESOLVED that Messrs. Norman Chan & Company, Certified Public Accountants, be re-appointed Auditor of the Company to hold office until the conclusion of the next Annual General Meeting at a fee to be agreed with the director(s).

END OF MEETING

There being no further business, the meeting was declared closed.

CERTIFIED TRUE COPY
NORMAN CHAN & COMPANY
Certified Public Accountants (Practising)

NORMAN Y.M. CHAN FCCA CPA (Practising)
- 8 SEP 2011

Hsu Shu-Chen
Chairman

…下並將有效的商業/分行登記證展示在營業地點。
…ut along the dotted line and display the valid business/branch registration certificate at business address.

XXXXXXX
XXXXXXX

表格 2 FORM 2
《商業登記條例》（第 310 章）
BUSINESS REGISTRATION ORDINANCE (Chapter 310)
《商業登記規例》
BUSINESS REGISTRATION REGULATIONS

[第 5 條]
[regulation 5]

複 本
DUPLICATE

商業 / XXX登記證 Business XXXXXX Registration Certificate

業務 / 法團所用名稱 Name of Business/ Corporation	太陽花邊（香港）有限公司 SUN-FLOWER LACE (H.K.) COMPANY LIMITED
業務 / 分行名稱 Business/ Branch Name	*************************************** ***************************************
地址 Address	FLAT/RM 1111 11/F TRENDY CTR 682-684 CASTLE PEAK ROAD KL
業務性質 Nature of Business	IMPORT / EXPORT, GENERAL TRADING
法律地位 Status	BODY CORPORATE

生效日期 Date of Commencement	屆滿日期 Date of Expiry	登記證號碼 Certificate No.	登記費及徵費 Fee and Levy
21/03/2011	20/03/2012	31682100-000-03-11-7	$450 (登記費 FEE = $ 0) (徵費 LEVY = $450)

請注意下列《商業登記條例》的規定：

1. 第 6(6)條規定任何業務獲發商業登記證或分行登記證，並不表示該業務或經營該業務的人或受僱於該業務的僱員已遵從有關的任何法律規定。
2. 第 12 條規定各業務須展示有效的商業登記證或有效的分行登記證於每一營業地點展示。

Please note the following requirements of the Business Registration Ordinance:

1. Section 6(6) provides that the issue of a business registration certificate or a branch registration certificate shall not be deemed to imply that the requirements of any law in relation to such business or to the persons carrying on the same or employed therein have been complied with.
2. Section 12 provides that valid business registration certificate or valid branch registration certificate shall be displayed at every address where business is carried on.

本人謹代表稅務局局長，根據《商業登記條例》第19(1)條核證這份文件是商業登記署所發出的有效商業登記證
I, for the Commissioner of Inland Revenue, hereby certify this document under Section 19(1) of the Business Registration Ordinance to be a true copy of a valid business registration certificate issued by the Business Registration Office.

嘉 志 忠
(CURREEM Habibullah)

機印所示登記費及徵費收訖。 RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES.

221 of 8.9.11

01/03/2011 422000122 $450.00

IRDB101A (12/2010)

I hereby certify that this copy is a true and complete copy of ~~the original~~ (or a properly certified copy of the original)
Dated 18 OCT 2011

JOHN LISTER HOWELL
Notary Public
Hong Kong SAR

MEMORANDUM

AND

ARTICLES OF ASSOCIATION

OF

SUN-FLOWER LACE (H.K.) COMPANY LIMITED.
太陽花邊(香港)有限公司

Incorporated the 21st day of March, 2001.

I hereby certify that this is a true and complete photocopy of a printed copy of this document.

JOHN LISTER HOWELL
Notary Public
Hong Kong SAR

18 OCT 2011

****

HONG KONG

****

No. 751063

(COPY)

COMPANIES ORDINANCE
(CHAPTER 32)

CERTIFICATE OF INCORPORATION

——— *** ———

I hereby certify that

SUN-FLOWER LACE (H.K.) COMPANY LIMITED
太陽花邊(香港)有限公司

is this day incorporated in Hong Kong under the Companies Ordinance, and that this company is limited.

Issued by the undersigned on 21 March 2001.

(Sd.) MISS R. CHEUNG

....

for *Registrar of Companies*
Hong Kong

THE COMPANIES ORDINANCE (CHAPTER 32)

Private Company Limited by Shares

MEMORANDUM OF ASSOCIATION

OF

SUN-FLOWER LACE (H.K.) COMPANY LIMITED
太陽花邊(香港)有限公司

First:- The name of the Company is "**SUN-FLOWER LACE (H.K.) COMPANY LIMITED 太陽花邊(香港)有限公司**".

Second:- The Registered Office of the Company will be situated in Hong Kong.

Third:- The objects for which the Company is established are:-

1. To establish and carry on all or any of the business of importers, exporters, agents, distributors, manufacturers, warehousemen, merchants, commission agents, contractors, store-keepers, carriers, manufacturers' representatives, commercial, industrial, financial and general agents, brokers, advisers and representatives, forwarding agents and traders both wholesale and retail or otherwise deal in goods, produce, raw materials, articles and merchandise in all its branches, and to create, manufacture, produce, import, export, buy, sell, barter, exchange, make advances upon or otherwise deal in goods, produce, commodities and merchandise of all kinds.

2. To invest in, hold, sell and deal with the stock, shares, bonds, debentures, debenture stock, obligations, notes and securities of any government, state, company, corporation or other body or authority; and to raise and borrow money by the issue of shares, stock, debentures, debenture stock, howsoever created and to underwrite any such issue.

3. To invest and deal with the moneys of the Company not immediately required in such manner as from time to time be determined and to hold, sell or otherwise deal with any investments made.

4. To draw, make, accept, endorse, discount, negotiate, execute and issue promissory notes, bills of exchange, bills of lading, warrants, debentures, and other negotiable or transferable instruments.

5. To receive valuables or money on deposit with or without allowance or interest thereon.

6. To undertake and execute any trusts the undertaking whereof may seem desirable and also to undertake the office of executor, administrator, treasurer or registrar and to keep for any company, government, authority, or body any register relating to any stocks, funds, shares or securities or to undertake any duties in relation to the registration of transfers, the issue of certificates or otherwise.

7. To improve, manage, construct, repair, develop, exchange, let on lease or otherwise, mortgage, charge, sell, dispose of, turn to account, use in connection with the Company's business or any part thereof, grant licences, options, rights and privileges in respect of, or otherwise deal with all or any part of the property and rights of the Company, both real and personal.

8. To purchase or by any other means acquire and take options over any freehold, leasehold of other real or personal property for any estate or interest whatever, and any rights or privileges of any kind over or in respect of any real or personal property, and to carry on all or any of the business usually carried on by land companies, land investment companies, land and building mortgage companies and building and estate companies in their several branches.

9. To establish, construct, demolish, resite, rebuild, alter, furnish, improve, maintain, develop, manage, work, control, carry out, and superintend bonded warehouses, warehouses, godowns, stores, shops, dairies, offices, block of flats or offices, flats, houses, roads, hotels, clubs, restaurants, factories, works, places of amusement, buildings, and other works and conveniences of all kinds which may seem calculated directly or indirectly to advance the Company's interests or conducive to the objects of the Company, and to contribute or otherwise assist or take part in the construction, maintenance, development, management, carrying out, working, control and superintendence thereof.

, carry on all or any of the businesses of general contractors, engineering contractors, civil engineers, site formation and plant layout advisers and consultants (whether civil, mechanical, electrical, structural, chemical, aeronautical, marine or otherwise).

11. To carry on the business of suppliers of all types of building and construction equipment and materials.

12. To erect and construct houses, buildings or works of every description on any land or property of the Company or upon any other lands or property and to pull down, rebuild, alter and improve existing houses, buildings or works thereon, to convert and appropriate such land or property into and for roads, street, squares, gardens and pleasure grounds and other conveniences, and generally to deal with and improve the property of the Company.

13. To carry on all or any of the business of consultants, engineers, manufacturers, installers, maintainers, designers, suppliers, repairers of and dealers in air-conditioning, engineered systems, equipment, components, ventilating, mechanical, fire precaution, plumbing, commercial and industrial applications, electrical and electronic appliances and apparatus of every description, and of and in air-conditioner, ventilator, radio, television and telecommunication requisites and supplies, and fire precaution, plumbing, electrical and electronic apparatus, appliances, equipment, components parts, material and stores of all kinds.

14. To act as trustees or nominees of individuals or clubs or associations or companies whether incorporated or not.

15. To act as accountants, directors, secretaries and registrars of companies incorporated by law or societies or organisations whether incorporated or not.

16. To manage, supervise, control or take part in the management, supervision or control of the business or operations of any company or undertaking and for that purpose to appoint and remunerate any directors, accountants, solicitors or other experts or agents.

17. To act as financial advisers and to facilitate and encourage the creation, issue or conversion of and to offer for public subscription debentures, debenture stock, bonds, obligations, shares, stocks and securities and to act as trustees in connection with any such securities and to establish or to promote or to concur in establishing or promoting any company, association, undertaking or public or private body.

18. To provide or undertake any other service or facility whether of the kind mentioned above or otherwise which, in the opinion of the Directors, the Company can provide or undertake in the furtherance of its business.

19. To act as agents or managers for any insurance companies, clubs or associations or for any individual underwriters in connection with its or his or their insurance or underwriting business (wherever the same may be carried on) or any branch of the same.

20. To insure with any company or person against losses, damages, risks and liabilities of all kinds which may affect this Company and to act as agents and brokers for placing insurance risks of all kinds in all its branches.

21. To subscribe for, register, take, purchase, or otherwise acquire and hold and to sell, exchange, deal in and otherwise dispose of shares or other interests in or securities of any other company whether having objects similar to or different from those of the Company or carrying on any business capable of being carried on so as directly or indirectly to benefit the Company or enhance the value of any of its property and to co-ordinate, finance and manage the business and operations of any company in which the Company holds any such interest.

22. To amalgamate with any other company, whose business can conveniently be carried on in association with the business of the Company, whether by sale or purchase (for fully or partly-paid shares or otherwise) of the undertaking, subject to the liabilities of the Company or any such other company as aforesaid with or without winding up or by purchase (for fully or partly-paid shares or otherwise) of all or a controlling interest in the share or stock of any such other company, in any other manner.

23. To enter into partnership or any arrangement for sharing profits, union of interests or co-operation with any company, firm or person carrying on or proposing to carry on any business within the objects of the Company, or calculated to advance its interests, and to acquire and hold shares, stock or securities of any such company.

24. To advertise, market and sell the products of the Company and of any other person and to carry on the business of advertisers or advertising agents or of a marketing and selling organisation or of a supplier, wholesaler, retailer, merchant or dealer of any kind.

, carry on the business of garage, service-station or filling-station proprietors, licensees or operators; or as vehicle manufacturers, assemblers, finishers or repairers; as dealers in oil, petroleum products or motor accessories of all kinds; or as motor, mechanical or electrical engineers.

26. To carry on all or any of the businesses of travel agents, ticket and booking agents, charter-flight travel contractors, and to facilitate tours and travel and to arrange hotel and accommodation booking and travellers-cheque and credit-card facilities and other facilities for tourists and travellers and to engage in all aspects of the travel and tourist industry.

27. To purchase or otherwise acquire and to carry on the business or businesses of ship owners, stevedores, wharfingers, carriers, forwarding agents, storage keepers, warehousemen, ship builders, dry-dock keepers, marine engineers, engineers, ship keepers, boat builders, ship and boat repairers, outfitters, brokers and agents, salvors, wreck raisers, divers, auctioneers, valuers and assessors.

28. To carry on all or any of the businesses of proprietors or licensees of restaurants, refreshment and tea rooms, hotels, bars for the sale of liquor, clubs, dance halls, cafes and milk and snack bars, and as caterers and contractors, in all their respective branches.

29. To carry on all or any of the businesses of knitters, weavers, spinners and manufacturers of and dealers in yarns, fabrics, make-ups or other types of textile products made from cotton, wool, silk, rayon, synthetic fibres, artificial silk, flax, hemp, linen, jute or other fibrous substances, bleachers, dyers, printers and finishers of the said products and substances, and makers of vitriol, bleaching and dyeing materials.

30. To carry on all or any of the business of costumiers and tailors, makers of underwear, shirt, singlet, nightwear, sportswear, or other kind of garments, makers of mantle, coat, jacket, doublet, waist-coat, robes or other sort of dress, corset, lingerie and brassiere makers, trimmings and lace makers, embroiderers, haberdashers and milliners, glovers, hosiers, makers of towels and napkins, makers of table-cover and table-cloth, furriers, and manufacturers of and dealers in any kind of textile make-up products.

31. To carry on all or any of the business of manufacturers, exporters, importers, repairers, designers, wholesalers, retailers, suppliers and agents of, and dealers in mechanical, electronic and electrical watches, clocks, timepieces and chronological instruments of all kinds and descriptions and all components parts and accessories thereof.

32. To carry on the business of manufacturers of, suppliers, repairers, programmers, advisers and dealers in electricals, electronics, computers, microcomputers, hardwares, softwares, accessories, motors, office and industrial appliances and equipments, and toys of all descriptions.

33. To carry on all or any of the businesses of setting up and designing Home/Web page; provision of product information online; and company profile online; promoting, advertising and publicizing designs of all kinds.

34. To carry on the businesses of production of all kinds of computer software and programming and to buy and sell all products and accessories which are computer related.

35. To manufacture plastic goods, articles and any other products in which some plastic parts are incorporated, and to make moulds, dies, tools and machinery for the production of plastic goods.

36. To build, establish, maintain, operate and own factories of all kinds.

37. To apply for, promote, and obtain Licence of any Government department or other authority for enabling the Company to carry any of its objects into effect, or for effecting any modification of the Company's constitution, or for any other purpose which may seem expedient, and to oppose any proceedings or applications which may seem calculated directly or indirectly to prejudice the Company's interests.

38. To apply for, register, purchase, or by other means acquire and protect, prolong and renew, whether in Hong Kong or elsewhere, any patents, patent rights, brevets d'inventions, licences, secret processes, trade marks, designs, protections and concessions and to disclaim, alter, modify, use and turn to account and to manufacture under or grant licences or privileges in respect of the same, and to expend money in experimenting upon, testing and improving any patents, inventions or rights which the Company may acquire or propose to acquire.

39. To enter into any arrangements with any Governments or authorities (supreme, municipal, local or otherwise) that may seem conducive to the attainment of the Company's objects or any of them, and to obtain from any such Government or authority any charters, decrees, rights, privileges or concessions which the Company may think desirable and to carry out, exercise, and comply with any such charters, decrees, rights, privileges, and concessions.

To acquire mines, mining rights, quarries and mineral lands, timber and forestry estates and property and land of every description developed or intended to be developed for the production of raw materials, crops, animal products or agricultural products anywhere throughout the whole world and any interest or concession therein and to explore, work, exercise, develop and turn the same to account.

41. To carry on business as dealers in, and producers, whether as farmers, market gardeners or processors, of fish, dairy farm, and garden produce of all kinds, including milk, cream, butter, cheese, poultry, eggs, fruit and vegetables.

42. To carry on all or any of the businesses of packing, general warehousemen, godown and ice cold storage operators.

43. To carry on the business of a transportation company by means of vehicles of whatever kind and howsoever propelled for the carriage of passengers, animals, fish, food-stuffs and goods of whatsoever kind and description.

44. To carry on business as jewellers, gold and silver smiths, gem merchants, watch and clock makers, electro-platers, dressing-bag makers, importers and exporters of bullion, and to buy, sell and deal in (wholesale and retail) diamonds, precious stones, jewellery, watches, clocks, gold and silver plates, electro-plates, cutlery, bronzes, articles of virtue, objects of art, and such other articles and goods as the Company may consider capable of being conveniently dealt in relation to its business and to manufacture and to establish factories for manufacturing goods for the above businesses.

45. To borrow and raise money in such manner as the Company shall think fit and to secure the repayment of any money borrowed, raised, or owing, by mortgage, charge, lien or other security upon the whole or any part of the Company's property or assets (whether present or future), including its uncalled capital, and also by a similar mortgage, charge, lien or security to secure and guarantee the performance by the Company of any obligation or liability it may undertake or which may become binding on it.

46. To lend and advance money or give credit on such terms as may seem expedient and with or without security to customers and others, to enter into guarantees, contracts of indemnity and suretyships of all kinds other than those in the nature of insurance business, to become security for any persons, firms or companies and to receive money, stocks, bonds, certificates, securities, deeds and property on deposit or for safe custody or management.

47. To stand surety for or to guarantee or give indemnity support or secure the performance of all or any of the contracts or obligations of any person, firm or company whether by personal covenant or by mortgage, charge or lien upon the whole or any part of the undertaking, property and assets of the Company, both present and future including its uncalled capital or by all or any such methods whether or not the Company shall receive any consideration therefor or the giving of such security, guarantee or surety obligation is in furtherance of the commercial purposes or any other of the objects of the Company and so that this clause shall for the avoidance of doubt be construed as an independent object of the Company; and in particular but without limiting the generality of the foregoing, to guarantee, support or secure whether by personal covenant or by any such mortgage, charge or lien or by all or any such methods the performance of all or any of the obligations (including the repayment or payment of capital or principal and premium of and dividends or interest on any securities) of any company which is for the time being the Company's holding company or another subsidiary of any such holding company or any company, firm or person which is otherwise allied to or associated with the Company or any such subsidiary or holding company in business or otherwise.

48. To carry on any other business which may seem to the Company capable of being conveniently carried on in connection with the above objects, or calculated directly or indirectly to enhance the value of or render more profitable any of the Company's property.

49. To do all such other things as may be deemed incidental or conducive to the attainment of the above objects or any of them.

50. To procure the Company to be registered or recognized in any part of the world and to do all or any of the things or matters aforesaid in any part of the world and either as principals, agents, contractors or otherwise and by or through agents or otherwise and either alone or in conjunction with others.

51. To enter into any arrangements for profit-sharing with any of the directors or employees of the Company or of any company in which the Company may for the time being hold a share or shares (subject to the consent and approval of such company) and to grant sums by way of bonus or allowance to any such directors or employees or their dependants or connections, and to establish or support, or aid in the establishment and support of, provident and gratuity funds, associations, institutions, schools or conveniences calculated to benefit directors or employees of the Company or its predecessors in business or any companies in which the Company owns a share or shares or the dependants or connections of such persons, and to grant pensions and make payments towards insurance.

support and subscribe to any charitable or public object, and to support and subscribe to any institution, society, or club which may be for the benefit of the Company or its employees, or may be connected with any town or place where the Company carries on business; to give or award pensions, annuities, gratuities, and superannuation or other allowances or benefits or charitable aid to any persons who are or have been Directors of, or who are or have been employed by, or who are serving or have served the Company, or of any company which is a subsidiary or associated company of the Company or holding company of the Company or of the predecessors in business of the Company or of any such subsidiary associated or holding company and to the wives, widows, children and other relatives and dependants of such persons; to make payments towards insurance; and to set up, establish, support and maintain superannuation and other funds or schemes (whether contributory or non-contributory) for the benefit of any of such persons and of their wives, widows, children and other relatives and dependants; and to set up, establish, support and maintain profit sharing or share purchase schemes for the benefit of any of the employees of the Company or of any such subsidiary or holding company and to lend money to any such employees or to trustees on their behalf to enable any such share purchase schemes to be established or maintained.

53. To sell or otherwise dispose of the whole or any part of the business or property of the Company, either together or in portions, for such consideration as the Company may think fit, and in particular for shares, debentures, or securities of any company purchasing the same.

54. To distribute among the Members of the Company in kind any property of the Company of any kind.

55. To remunerate any person, firm or company rendering services to this Company either by cash payment or by the allotment to him or them of shares or other securities of the Company credited as paid up in full or in part or otherwise as may be thought expedient.

56. To pay all or any expenses incurred in connection with the promotion, formation and incorporation of the Company, or to contract with any person, firm or company to pay the same, and to pay commissions to brokers and others for underwriting, placing, selling, or guaranteeing the subscription of any shares or other securities of the Company and to accept stock or shares in, or the debentures, mortgage debentures, or other securities of any other company in payment or part payment for any services rendered, or for any sale made to, or debt owing from, any such company.

57. To carry on all or any of the businesses of publishers, stationers, type-founders, book-binders, printers, photographers, film-processors, cine-film producers, and cartographers and to do all things necessary or convenient for carrying out such businesses or businesses of a character similar or analogous to the foregoing or any of them or connected herewith.

58. To establish, found, operate, own, support, or aid in the establishment, founding, operating, owning and supporting of schools, colleges, institutions or other educational establishments of whatsoever kind connected with or incidental to the promotion of any form of education, learning, cultural activity, sport or past-time amongst members of the public.

The objects set forth in each sub-clause of this clause shall not be restrictively construed but the widest interpretation shall be given thereto, and they shall not, except where the context expressly so requires, be in any way limited or restricted by reference to or inference from any other object or objects set forth in such sub-clause or from the terms of any other sub-clause or by the name of the Company. None of such sub-clauses or the object or objects therein specified or the powers thereby conferred shall be deemed subsidiary or ancillary to the objects or powers mentioned in any other sub-clause, but the Company shall have as full a power to exercise all or any of the objects conferred by and provided in each of the said sub-clauses as if each sub-clause contained the objects of a separate company.

Fourth:- The liability of the Members is limited.

Fifth:- The Share Capital of the Company is HK$200,000.00 divided into 200,000 shares of HK$1.00 each with the power for the Company to increase or reduce the said capital and to issue any part of its capital, original or increased, with or without preference, priority or special privileges, or subject to any postponement of rights or to any conditions or restrictions and so that, unless the conditions of issue shall otherwise expressly declare, every issue of shares, whether declared to be preference or otherwise, shall be subject to the power hereinbefore contained.

We, the several persons, whose names, addresses and descriptions are hereto subscribed, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite to our respective names :-

Names, Addresses and Descriptions of Subscribers	Number of Shares taken by each Subscriber
(Sd.) **HSU Shu Chen** **HSU Shu Chen** 8FL., NO. 24, LANE 24, SEC. 1, HUAN SHAN ROAD, TAIPEI, TAIWAN, R.O.C. (Merchant)	**-120,000-**
(Sd.) **CHEN Ching Chang** **CHEN Ching Chang** 1FL., NO. 28, LANE 24, SEC. 1, HUAN SHAN ROAD, TAIPEI, TAIWAN, R.O.C. (Merchant)	**-40,000-**
(Sd.) **HSU Chen Yao** **HSU Chen Yao** 4FL., NO. 11, LANE 203, SEC. 1, NEI HU ROAD, TAIPEI, TAIWAN, R.O.C. (Merchant)	**-40,000-**
Total Number of Shares Taken	**-200,000-**

Dated the 15th day of March, 2001.

WITNESS to the above signatures :

(Sd.) **Chu Suk Yee**
Chu Suk Yee
Secretary
Unit 1001-2, 10/F., Nathan Centre,
580 Nathan Road, Mongkok,
Kowloon, Hong Kong.

THE COMPANIES ORDINANCE (CHAPTER 32)

Private Company Limited by Shares

ARTICLES OF ASSOCIATION

OF

SUN-FLOWER LACE (H.K.) COMPANY LIMITED
太陽花邊(香港)有限公司

1. The regulations contained in Table "A" in the First Schedule to the Companies Ordinance (Chapter 32) shall apply to the Company save in so far as they are hereby specifically excluded or are inconsistent with the Articles herein contained. In particular, but without in any way limiting the generality of the foregoing, Clauses 11, 24, 25, 49, 55, 81, 86, 91 to 99 inclusive, 101 and 114, of Table "A" shall not apply or are modified as hereinafter appearing.

2. The Company shall be a private company and accordingly the following provisions shall have effect:-

(a) The number of Members for the time being of the Company (not including persons who are in the employment of the Company and persons who, having been formerly in the employment of the Company, were while in that employment and have continued after the determination of that employment to be members of the Company) is not to exceed fifty, but where two or more persons hold one or more shares in the Company jointly, they shall, for the purpose of this paragraph, be treated as a single Member.

(b) Any invitation to the public to subscribe for any shares or debentures or debenture stock of the Company is hereby prohibited.

(c) The right of transfer of shares shall be restricted as hereinafter provided.

SHARES

3. The Shares shall be under the control of the Directors who may subject to Section 57B of the Ordinance allot or otherwise dispose of the same to such person or persons on such terms and conditions and either at a premium or at par and with such rights and privileges annexed thereto and at such times as the Directors may think fit and with full power to give to any person the call of any shares either at par or at a premium during such time and for such consideration as the Directors think fit, and in particular such shares or any of them may be issued by the Directors with a preferential, deferred or qualified right to dividends, and with a special or qualified right of voting or without a right of voting. Any preference share may be issued on the terms that it is, or at the option of the Company is, liable to be redeemed.

4. The Company shall have the first and paramount lien upon all the shares registered in the name of each Member and upon the proceeds of sale thereof, for his debts, liabilities and engagements, solely or jointly with any other person, to or with the Company, whether the period for the payment, fulfilment or discharge thereof shall have actually arrived or not, and such lien shall extend to all dividends from time to time declared in respect of such shares.

5. Save as herein otherwise provided, the Company shall be entitled to treat the registered holder of any shares as the absolute owner thereof, and accordingly shall not, except as ordered by a Court of competent jurisdiction or as by Ordinance required, be bound to recognize any equitable or other claim to, or interest in, such shares on the part of any other person.

TRANSFER OF SHARES

6. The Directors may in their absolute discretion and without assigning any reason therefor, refuse to register a transfer of any share. If the Directors refuse to register a transfer they shall within two months after the date on which the transfer was lodged with the Company, send to the transferee notice of the refusal as required by Section 69 of the Ordinance.

GENERAL MEETINGS

7. A General Meeting shall be held once in every year at such time (not being more than fifteen months or any shorter period required by the Companies Registry then in practice after the holding of the last preceding General Meeting) and place as may be prescribed by the Company in General Meeting and if

other time or place is prescribed a General Meeting shall be held at such time and place as the Directors may from time to time determine. General Meetings held under this Articles shall be called Annual General Meetings. General Meetings other than the Annual Meetings shall be called Extraordinary General Meetings. Provided that so long as the Company holds its First Annual General Meeting within 18 months of its incorporation, it need not hold it in the year of its incorporation or in the following year.

8. (a) The quorum for the transaction of business at any General Meeting shall be two members present in person or by proxy.

(b) Meetings may be held in Hong Kong or at such other place or places in the world as the majority of the shareholders in value shall from time to time by resolution determine.

(c) A resolution in writing signed by all the shareholders and annexed or attached to the General Meetings' Minute Book shall be as valid and effective as a resolution passed at a meeting duly convened. The signature of any shareholder may be given by his Attorney or Proxy. Any such resolution may be contained in one document or separate copies prepared and/or circulated for the purpose and signed by one or more shareholders.

DIRECTORS

9. Unless and until the Company in General Meeting shall otherwise determine, the Company shall have at least two directors.

10. The first Directors of the Company shall be nominated in writing by the subscribers to the Memorandum of Association.

11. A Director shall not require any qualification share nor residence in Hong Kong shall be a requisite qualification.

12. Subject to the provisions of Article 90 of Table "A", a Director shall hold office until either :-

(a) He is removed from office by a Special Resolution of the Company, or

(b) Notice is given to the Company by any Member at least fourteen days before the Annual General Meeting of intention to propose a resolution that some other person be appointed in his place and such resolution is duly passed as an ordinary resolution.

13. Any casual vacancy occurring in the Board of Directors may be filled up by the Directors and the Directors shall further have power at any time, and from time to time, to appoint any person as an additional Director.

14. The Company may from time to time by ordinary resolution increase or reduce the number of Directors authorized by Article 9 hereof PROVIDED that the minimum number of Directors shall not, in any circumstances, be less than two. The Company shall further have power by ordinary resolution to appoint any person as an additional Director, such power to be in addition to the power conferred on the Directors by Article 13 hereof.

15. (a) Subject to section 157G of the Ordinance the Directors shall receive such remuneration for their services for each year as the Members shall from time to time in General Meeting determine and the Members in General Meeting may decide in what shares or proportions such remuneration shall be divided or allotted and such remuneration may be either by a fixed sum or a percentage of profits or otherwise as may be determined by the Members in General Meetings. In the event of a Director retiring or for any other cause vacating his office before the end of any year his remuneration shall be deemed to have accrued up to the date when his office as a Director shall have been vacated. If any of the Directors shall be called upon to perform extra services the Members in General Meeting may remunerate the Director or Directors so doing either by a fixed sum or a percentage of profits or otherwise as may be determined by them and such remuneration may be either in addition to or in substitution for the share of such Director or Directors in the remuneration provided for the Directors. The Directors shall also be entitled to be repaid all travelling, hotel and other expenses reasonably incurred by them respectively in or about the performance of their duties as Directors.

(b) Notwithstanding the foregoing, the remuneration of a Managing Director or other working Director shall from time to time be fixed by the Directors and may be by way of salary, commission, or participation in profits or otherwise or by all or any of those modes and with such other benefits and allowances as the Directors may from time to time decide.

16. (a) No Director or intended Director shall be disqualified from his office by contracting with the Company either as vendor, purchaser or otherwise, nor shall any such contract or any contract or arrangement entered into by or on behalf of the Company with any company or partnership of or in which any Director shall be a member or otherwise interested be capable on that account of being avoided, nor shall any Director so contracting or being such a member or so interested be liable to account to the Company for any profit realized by any such contract or arrangement by reason only of such Director

..ng that office or of the fiduciary relationship thereby established. Provided always that each ..ector shall forthwith disclose the nature of his interest in any contract or arrangement in which he .. interested as required by and subject to the provisions of the Ordinance.

(b) Provided such disclosure is made as aforesaid, a Director shall be entitled to vote in respect of any contract or arrangement in which he is interested and to be counted in the quorum present at the meeting at which such contract or arrangement is considered.

(c) Any Director may continue to be or become a director, managing director, manager or other officer or member of any other company in which the Company may be interested and (unless otherwise agreed) no such Director shall be accountable for any remuneration or other benefits received by him as a director, managing director, manager or other officer or member of any such other company. The Directors may exercise the voting powers conferred by the shares in any other company held or owned by the Company, or exercisable by them as directors of such other company in such manners in all respects as they think fit (including the exercise thereof in favour of any resolution appointing themselves or any of them, directors, managing directors, managers or other officers of such company), and any Director of the Company may vote in favour of the exercise of such voting rights in manner aforesaid notwithstanding that he may be, or be about to be appointed, a director, managing director, manager or other officer of such company, and that as such he is or may become interested in the exercise of such voting rights in manner aforesaid.

(d) A general notice to the Director by a Director that he is to be regarded as interested in any contract or arrangement which may be made with any specified person, firm or corporation after the date of such notice shall be a sufficient declaration of interest in relation to any contract or arrangement so made, provided that no such notice shall be of effect unless it is given before the date on which the question of entering into the contract is first taken into consideration on behalf of the Company.

POWERS OF DIRECTOR

17. The Directors, in addition to the powers and authorities given by these Articles or otherwise expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Company in General Meeting subject nevertheless to the provisions of the Companies Ordinance (Chapter 32), to these Articles, and to any regulations from time to time made by the Company in General Meetings, provided that no such regulation so made shall invalidate any prior act of the Directors which would have been valid if such regulations had not been made.

18. Without prejudice to the general powers conferred by the preceding Article and the other powers conferred by these Articles, it is hereby expressly declared that the Directors shall have the following powers that is to say, power :-

(a) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, establishment and registration of the Company.

(b) To purchase or otherwise acquire for the Company or sell or otherwise dispose of any property, rights or privileges which the Company is authorized to acquire at such price and generally on such terms and conditions as they shall think fit.

(c) To engage, suspend or dismiss the employees of the Company, and to fix and vary their salaries or emoluments.

(d) To institute, conduct, defend, compromise or abandon any legal proceedings by or against the Company or its officers, or otherwise concerning the affairs of the Company, also to compound and allow time for payment or satisfaction of any debts due and of any claims or demands by or against the Company.

(e) To refer any claims of demands by or against the Company to arbitration and observe and perform the awards.

(f) To make and give receipts, releases and other discharges for moneys payable to the Company, and for claims and demands of the Company.

(g) To invest, lend or otherwise deal with any of the moneys or property of the Company in such manner as they think fit having regard to the Company's Memorandum of Association and from time to time to vary or realize any such investment.

(h) To borrow money on behalf of the Company, and to pledge, mortgage, charge or hypothecate all or any of the property, present and future, and all or any of the uncalled capital for the time being of the Company.

(i) To open a current account with themselves for the Company and to advance any money to the Company with or without interest and upon such terms and conditions as they shall think fit.

(j) To enter into all such negotiations and contracts and rescind and vary all such contracts and execute and do all such acts, deeds and things in the name and on behalf of the Company as they may consider expedient for, or in relation to, any of the matters aforesaid, or otherwise for the purposes of the Company.

(k) To give to any Director, officer or other person employed by the Company a commission on the profits of any particular business or transaction, and such commission shall be treated as part of the working expenses of the Company, and to pay commissions and make allowances (either by way of a share in the general profits of the Company or otherwise) to any person introducing business to the Company or otherwise promoting or serving the interest thereof.

(l) To sell, improve, manage, exchange, lease, let, mortgage or turn to account all or any part of the land, property, rights and privileges of the Company.

(m) To employ, invest or otherwise deal with any Reserve Fund or Reserve Funds in such manner and for such purposes as the Directors may think fit.

(n) To execute, in the name and on behalf of the Company, in favour of any Director or other person who may incur or be about to incur any personal liability for the benefit of the Company, such mortgages of the Company's property (present or future) as they think fit, and any such mortgage may contain a power of sale and such other powers, covenants and provision as shall be agreed upon.

(o) From time to time to provide for the management of the affairs of the Company abroad in such manner as they think fit, and in particular to appoint any persons to be the attorneys or agents of the Company with such powers (including power to sub-delegate) and upon such terms as they think fit.

(p) From time to time to make, vary or repeal rules and by-laws for the regulation of the business of the Company, its officers and servants.

(q) To delegate any or all of the powers herein to any Director or other person or persons as the Directors may at any time think fit.

ALTERNATE DIRECTORS

19. Any Director may at any time and from time to time appoint any person to be his alternate Director and may at any time remove from office the alternate Director so appointed by him and appoint another in his place. An alternate Director shall not be entitled to receive any remuneration from the Company but shall otherwise be subject to the provisions of these Articles with regard to Directors. An alternate Director shall subject to his giving to the Company an address within Hong Kong at which notice may be served upon him be entitled to receive notices of all meetings of the Directors and to attend and vote as a Director at any meeting at which the Director by whom he was appointed is not personally present and generally in the absence of such appointor to perform all the functions of his appointor as Director. An alternate Director shall ipso facto cease to be an alternate Director if his appointor ceases for any reason to be a director. All appointments and removals of alternate Directors shall be effected by notice in writing sent to or left with the Company and signed by the Director making or revoking such appointment.

DIRECTORS' MEETINGS

20. (a) Meetings of the Directors may be held in Hong Kong or in any other part of the world as may be convenient for the majority.

(b) Unless otherwise determined by the Company by Ordinary Resolution, the quorum for meeting of the Directors shall be two.

(c) A resolution in writing signed by all the Directors (so long as they constitute a quorum as provided in Article 20 (b) hereof) and annexed or attached to the Directors' Minute Book shall be as valid and effective as a resolution passed at a meeting duly convened. The signature of any Director may be given by his Alternate. Any such resolution may be contained in one document or separate copies prepared and/or circulated for the purpose and signed by one or more of the Directors. A cable or telex message sent by a Director or his Alternate shall be deemed to be a document signed by him for the purposes of this Article.

(d) Any Director or member of a committee of the Directors may participate in a meeting of the Directors or such committee by means of conference telephone or similar communications equipment whereby all persons participating in the meeting can hear each other and participation in the meeting in such manner shall be deemed to constitute presence in person at such meeting.

DEEDS, CONTRACTS, CHEQUES ETC.

All deeds, contracts, cheques, promissory notes, drafts, bills of exchange, and other negotiable instruments, shall be made, signed, drawn, accepted and endorsed, or otherwise executed by one director or by the person or persons from time to time authorized by a resolution of the Board of Directors.

THE SEAL

22. (a) The Seal of the Company shall be kept by the Board of Directors and shall not be used except with their authority.

(b) Every document required to be sealed with the Seal of the Company shall be deemed to be properly executed if sealed with the Seal of the Company and signed by the Chairman of the Board, or such person or persons as the Board may from time to time authorized for such purpose.

RESERVED FUND

23. The Company in General Meeting may before declaring any dividend or bonus in respect of any class of shares out of or in respect of the earnings or profits of the Company for any yearly or other period cause to be reserved or retained and set aside out of such profits such sum as may then be determined to form a Reserve Fund to meet contingencies or depreciation in the value of the property of the Company or for equalizing dividends or for repairing, improving and maintaining the property of the Company providing against losses, meeting claims on or liabilities of the Company or for such other purposes as the Directors shall in their absolute discretion think conducive to the interests of the Company.

24. All moneys carried to the Reserve Fund and all other moneys of or borrowed by the Company while and immediately applicable or required for any payment to be made by the Company may be either employed in the business of the Company without being kept separate from the other assets, or be invested by the Directors upon such securities (other than the purchase of or a loan upon shares of the Company) as the Directors may from time to time think proper with power for them from time to time to deal with and vary such investments and to dispose of all or any part thereof for the benefit of the Company and divide the Reserve Fund into such special funds re-transfer the Reserve Fund or any part thereof to the credit of profit and loss account or otherwise deal with the same as they may think fit.

CAPITALIZATION

25. (a) The Company in General Meeting may upon the recommendation of the Board resolve that it is desirable to capitalize any part of the amount for the time being standing to the credit of any of the Company's reserve accounts or to the credit of the profit and loss account or otherwise available for distribution and accordingly that such be set free for distribution amongst the members who would have been entitled thereto if distributed by way of dividend and in the same proportions on condition that the same be not paid in cash but be applied either in or towards paying up any amounts for the time being unpaid on any shares held by such members respectively or paying up in full unissued shares or debentures of the Company to be allotted and distributed as fully paid up to and amongst such members in the proportions aforesaid, or partly in the one way and partly in the other, and the Board shall give effect to such resolution: Provided that a share premium account and a capital redemption reserve fund may, for the purposes of this Article, only be applied in the paying up of unissued shares to be issued to members of the Company as fully paid bonus shares.

(b) Whenever such a resolution as aforesaid shall have been passed the Board shall make all appropriations and applications of the undivided profits resolved to be capitalized thereby, and all allotments and issues of fully-paid shares or debentures, if any, and generally shall do all acts and things required to give effect thereto, with full power to the Board to make such provision by the issue of fractional certificates or by payment in cash or otherwise as it thinks fit for the case of shares or debentures becoming distributable in fractions, and also to authorize any person to enter on behalf of all members entitled thereto into an agreement with the Company providing for the allotment to them respectively, credited as fully paid up, of any further shares or debentures to which they may be entitled upon such capitalization or (as the case may require) for the payment up by the Company on their behalf, by the application thereto of their respective proportions of the profits resolved to be capitalized, of the amounts or any part of the amounts remaining unpaid on their existing shares and any agreement made under such authority shall be effective and binding on all such members.

SECRETARY

26. The Directors may from time to time by resolution appoint or remove a Secretary. In the event that the secretary appointed is a corporation or other body, it may act and sign by the hand of any one or more of its directors or officers duly authorized. The First Secretary of the Company shall be **Sheen Rise Secretarial Limited.**

Names, Addresses and Descriptions of Subscribers

(Sd.) **HSU Shu Chen**
HSU Shu Chen
8FL., NO. 24, LANE 24,
SEC. 1, HUAN SHAN ROAD,
TAIPEI, TAIWAN, R.O.C.
(Merchant)

(Sd.) **CHEN Ching Chang**
CHEN Ching Chang
1FL., NO. 28, LANE 24,
SEC. 1, HUAN SHAN ROAD,
TAIPEI, TAIWAN, R.O.C.
(Merchant)

(Sd.) **HSU Chen Yao**
HSU Chen Yao
4FL., NO. 11,
LANE 203, SEC. 1,
NEI HU ROAD,
TAIPEI, TAIWAN, R.O.C.
(Merchant)

Dated the 15th day of March, 2001.

WITNESS to the above signatures :

(Sd.) **Chu Suk Yee**
Chu Suk Yee
Secretary
Unit 1001-2, 10/F., Nathan Centre,
580 Nathan Road, Mongkok,
Kowloon, Hong Kong.

SUN-FLOWER LACE (H.K.) COMPANY LIMITED
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010

I hereby certify that this copy is a true and complete copy of ~~the original~~ (or a properly certified copy of the original)
Dated 18 OCT 2011

JOHN LISTER HOWELL
Notary Public
Hong Kong SAR

CERTIFIED TRUE COPY
NORMAN CHAN & COMPANY
Certified Public Accountants (Practising)

NORMAN Y.M. CHAN FCCA CPA (Practising)
- 8 SEP 2011

陳業文會計師事務所
NORMAN CHAN & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)
HONG KONG

FLOWER LACE (H.K.) COMPANY LIMITED
RECTORS' REPORT

The directors have pleasure in presenting herewith to shareholders their report together with the audited financial statements of the Company for the year ended 31 December 2010.

PRINCIPAL ACTIVITIES

During the year, the Company was engaged principally in general trading and acted as a buying agent.

RESULTS AND APPROPRIATIONS

The results of the Company for the year ended 31 December 2010 and the state of the Company's affairs at that date are set out in the annexed financial statements. The directors do not recommend the payment of a dividend for the year ended 31 December 2010.

PLANT AND EQUIPMENT

Movements in plant and equipment during the year are set out in note (7) to the financial statements.

SHARE CAPITAL

Details of share capital are set out in note (9) to the financial statements.

DIRECTORS

During the year, the following persons were directors of the Company: -

Hsu Shu Chen
Hsu Chen Yao
Chen Ching Chang

There being no provision to the contrary in the Company's Articles of Association, all directors continue in office.

DIRECTORS' INTERESTS

During the year, the Company received handling income of HK$1,860,000 (2009: HK$1,860,000) from a related company in which the directors have equity interest.

Save as mentioned above, no other contract of significance to which the Company was a party and in which a director of the Company had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

At no time during the year was the Company a party to any arrangements to enable the directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

AUDITOR

The auditor, Messrs. Norman Chan & Company, Certified Public Accountants, now retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board

Chairman
Hong Kong, 17 June 2011.

陳業文會計師事務所
NORMAN CHAN & COMPANY
Certified Public Accountants (Practising)

INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF SUN-FLOWER LACE (H.K.) COMPANY LIMITED
(Incorporated in Hong Kong with limited liability)

Report on the Financial Statements

We have audited the financial statements of Sun-Flower Lace (H.K.) Company Limited ("The Company") set out on pages 3 to 9, which comprise the balance sheet as at 31 December 2010, and the income statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Directors' responsibility for the financial statements

The directors are responsible for the preparation of these financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In addition, section 141D of the Companies Ordinance requires that the balance sheet together with the notes thereon should be prepared in accordance with the requirements of the Eleventh Schedule to that Ordinance.

Auditor's responsibility

It is our responsibility to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with section 141 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing and with reference to PN900 (Clarified) "Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard" issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Company for the year ended 31 December 2010 are prepared, in all material respects, in accordance with the SME-FRS. In addition, in our opinion the balance sheet together with the notes thereon is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at 31 December 2010 according to the best of our information and explanations given to us, and as shown by the books of the Company.

Report on other matters under section 141D of the Hong Kong Companies Ordinance

We report that we have obtained all the information and explanations which we have required.

Norman Chan & Company

Norman Chan & Company
Certified Public Accountants (Practising)
Hong Kong, 17 June 2011.

Units 601-2, 6/F., Wai Fung Plaza, 664 Nathan Road, Mongkok, Kowloon, Hong Kong.
香港九龍旺角彌敦道 664 號惠豐中心 6 樓 601-2 室 Tel : (852) 2388 0800 Fax : (852) 2388 6300
Website : www.normanchancpa.com E-mail : info@normanchancpa.com

,UN-FLOWER LACE (H.K.) COMPANY LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2010

	Notes	2010 HK$	2009 HK$
Revenue	4	1,860,000	1,860,000
Cost of sales		-	-
Gross profit		1,860,000	1,860,000
Operating and administrative expenses		(1,458,009)	(1,583,162)
Profit before tax	5	401,991	276,838
Taxation	6	(66,573)	(46,095)
Profit after tax		335,418	230,743

The accompanying notes form an integral part of these financial statements.

SUN-FLOWER LACE (H.K.) COMPANY LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2010

	Notes	2010 HK$	2009 HK$
ASSETS AND LIABILITIES			
Non-current assets			
Plant and equipment	7	8,065	13,657
Current assets			
Rental and utility deposits		188,923	188,923
Cash and bank balances		1,675,648	2,318,296
		1,864,571	2,507,219
Current liabilities			
Amount due to a related company	8	464,873	1,475,170
Accrued expenses		148,766	137,243
Provision for taxation		20,478	5,362
		634,117	1,617,775
Net current assets		1,230,454	889,444
NET ASSETS		1,238,519	903,101
EQUITY			
Share capital	9	200,000	200,000
Accumulated profits		1,038,519	703,101
		1,238,519	903,101

Approved by the Board of Directors on 17 June 2011.

Director

Director

The accompanying notes form an integral part of these financial statements.

1. GENERAL

The Company is a private limited company incorporated in Hong Kong under the Companies Ordinance. The Company's registered office is located at Unit 1111, 11/F., Trendy Centre, 682-684 Castle Peak Road, Kowloon, Hong Kong. The principal activities of the Company is trading and acted as a buying agent.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Company qualifies under the Companies Ordinance to prepare and present its financial statements in accordance with section 141D of that Ordinance. The Company's shareholders have unanimously agreed in writing to apply section 141D with respect to the Company's financial statements for the year ended 31 December 2010.

These financial statements comply with the Small and Medium-sized Entity Financial Reporting Standard issued by the Hong Kong Institute of Certified Public Accountants and have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern.

The measurement base adopted is the historical cost convention.

3. PRINCIPAL ACCOUNTING POLICIES

a. Plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

The depreciable amount of a property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Leasehold improvement	20%
Furniture and fixtures	20%
Office equipment	20%

b. Impairment of assets

An assessment is made at each balance sheet date to determine whether there is any indication of impairment or reversal of previous impairment, including items of plant and equipment. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognized in the income statement. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount. However not to amount higher than the carrying amount that would have been determined (net of amortization or depreciation), had no impairment losses been recognized for the asset in prior periods.

3. PRINCIPAL ACCOUNTING POLICIES – Continued

c. Taxation

Income tax expense represents current tax expense. The income tax payable represents the amounts expected to be paid to the taxation authority, using the tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is not provided.

d. Operating leases

Rental expenses under operating leases are accounted in the income statement on a straight line basis over the lease terms.

e. Foreign currency translation

Transactions in foreign currencies are translated at exchange rates ruling at the transaction dates. Monetary assets and liabilities expressed in foreign currencies at the balance sheet date are translated at rates of exchange ruling at the balance sheet date. Exchange differences arising in these cases are dealt with in the income statement.

f. Retirement benefits scheme

The retirement benefit costs charged in the income statement represent the contribution payable in respect of current year to the Mandatory Provident Fund Scheme ("MPF Scheme") in Hong Kong.

g. Related parties

Parties are considered to be related to the Company if the company has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Company and the party are subject to common control or common significant influence. Related parties may be individuals (being members of key management personnel, significant shareholders and/or their close family members) or other entities and include entities which are under the significant influence of related parties of the Company where those parties are individuals, and post employment benefit plans which are for the benefit of employees of the Company or any entity that is a related partly of the Company.

h. Revenue

Revenue represents gross invoiced sales to third parties and handling income received or receivable.

3. **PRINCIPAL ACCOUNTING POLICIES – Continued**

i. Revenue recognition

Revenue is recognised when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably on the following basis:

(i) Revenue from trade is recognized when goods are delivered and title of the goods passed to customers.

(ii) Handling income is recognized when services are provided.

4. **REVENUE**

	2010 HK$	2009 HK$
Handling income	1,860,000	1,860,000

5. **PROFIT BEFORE TAX**

	2010 HK$	2009 HK$
Profit before tax is arrived at after charging:		
Auditor's remuneration	14,000	13,000
Depreciation	5,592	6,895
Directors' remuneration		
Fees	-	-
Others	-	-
Operating lease charges on land and buildings	372,804	372,804
Staff cost	767,745	865,555

6. **TAXATION**

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits arising in Hong Kong during the year.

	2010 HK$	2009 HK$
Tax charge for the year	66,573	46,095

7. PLANT AND EQUIPMENT

	Leasehold improvement HK$	Furniture and fixtures HK$	Office equipment HK$	Total HK$
Cost				
At 1 January 2010 and At 31 December 2010	76,850	16,860	58,209	151,919
Aggregate depreciation				
At 1 January 2010	75,310	14,622	48,330	138,262
Charge for the year	770	746	4,076	5,592
At 31 December 2010	76,080	15,368	52,406	143,854
Net book value				
At 31 December 2010	770	1,492	5,803	8,065
At 31 December 2009	1,540	2,238	9,879	13,657

8. AMOUNT DUE TO A RELATED COMPANY

The amount due to a related company is interest free, unsecured and repayable on demand.

9. SHARE CAPITAL

	2010 HK$	2009 HK$
Authorised, issued and fully paid:		
200,000 ordinary shares of HK$1 each	200,000	200,000

10. CHANGES IN EQUITY

	Share capital HK$	Accumulated profits HK$	Total HK$
At 1 January 2009	200,000	472,358	672,358
Net profit for the year	-	230,743	230,743
At 31 December 2009	200,000	703,101	903,101
Net profit for the year	-	335,418	335,418
At 31 December 2010	200,000	1,038,519	1,238,519

11. OPERATING LEASE COMMITMENTS

As at balance sheet date, the Company had commitments under operating leases to make payments on land and buildings as follows:

	2010 HK$	2009 HK$
Within one year	117,201	372,804
In the second to the fifth year inclusive	-	117,201
	117,201	490,005

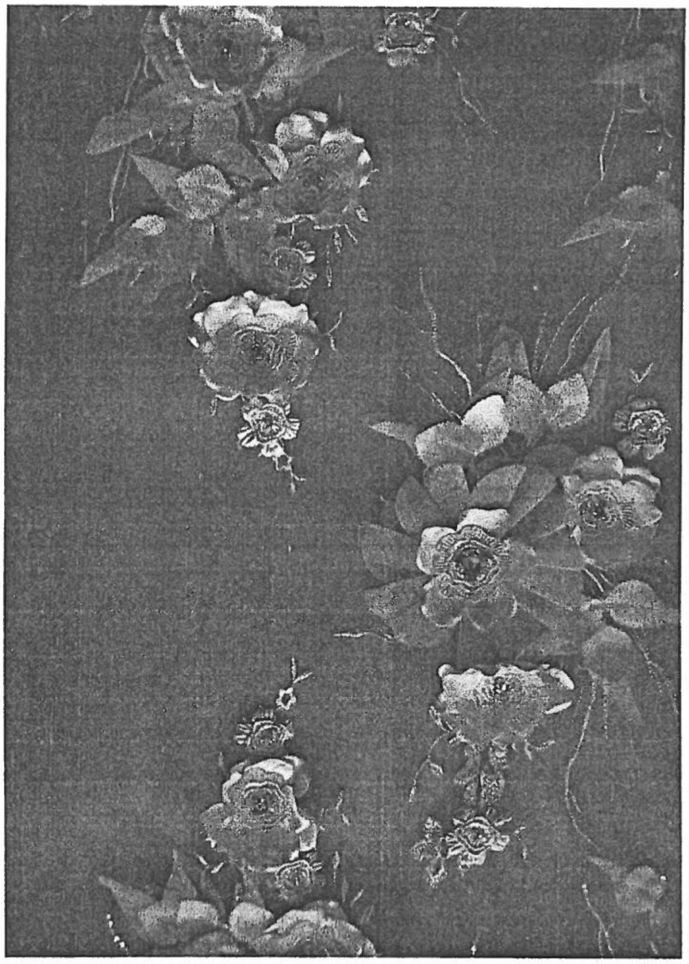
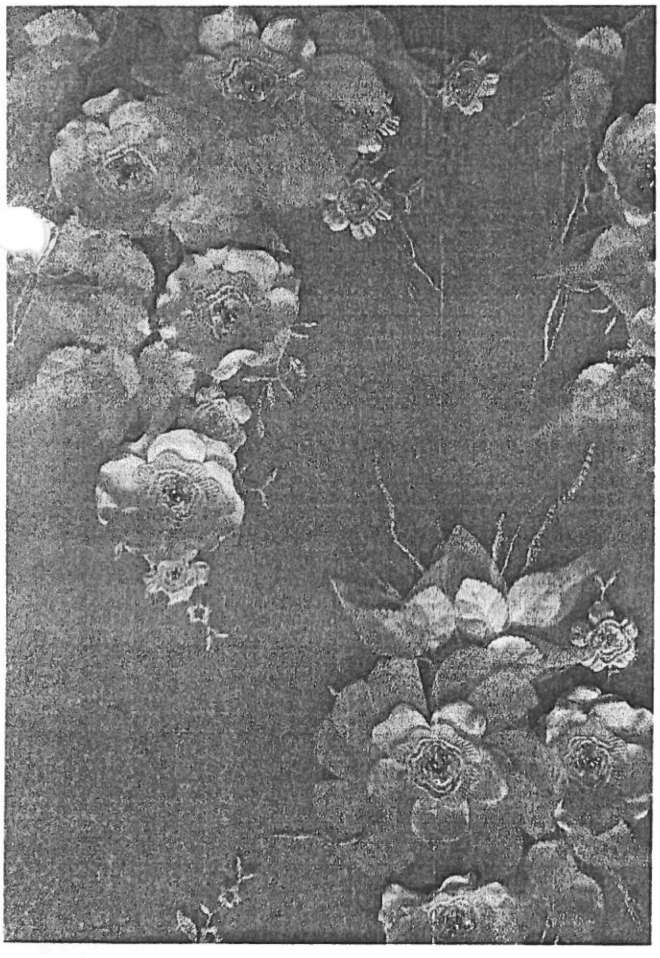
12. RELATED PARTY TRANSACTIONS

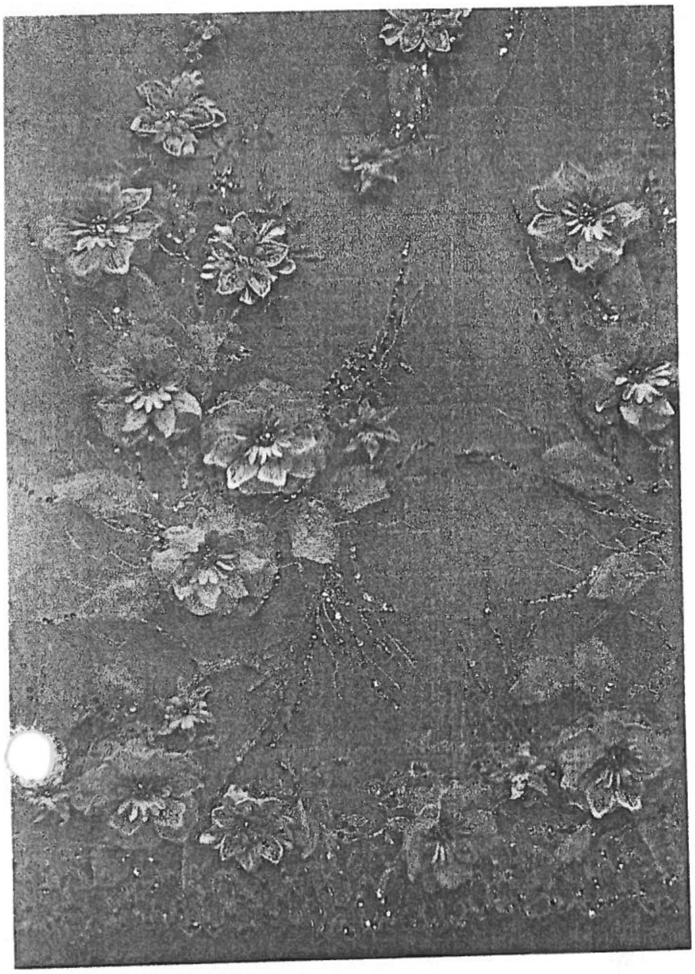
During the year, the Company entered into the following transactions with related parties in the ordinary course of its business. In the opinion of the directors, these transactions were conducted on an arm's length basis.

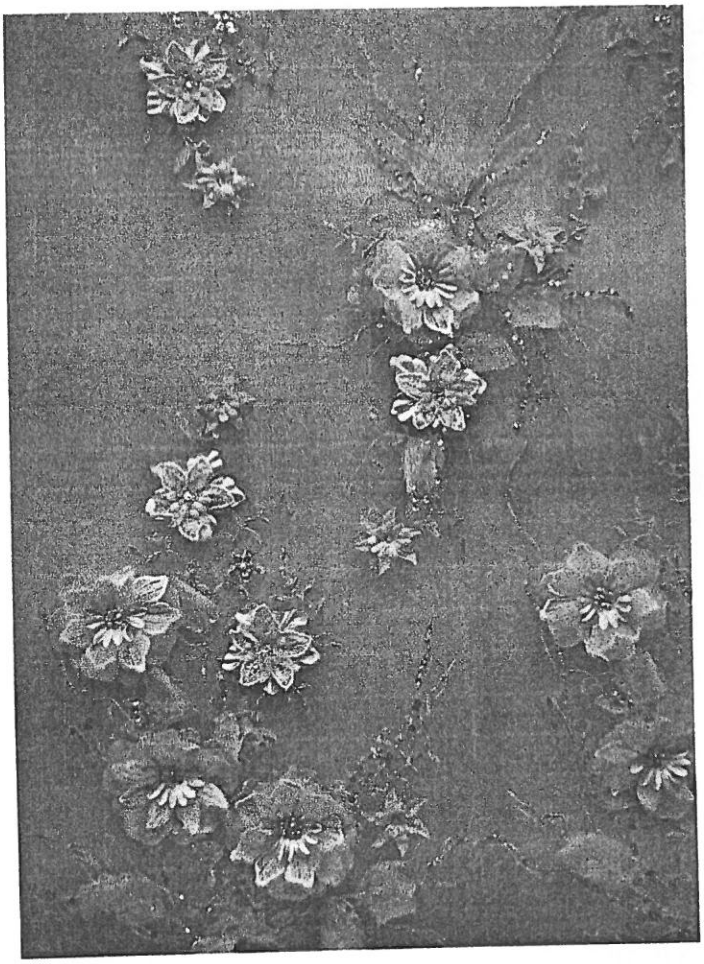
	2010 HK$	2009 HK$
Handling charge received	1,860,000	1,860,000

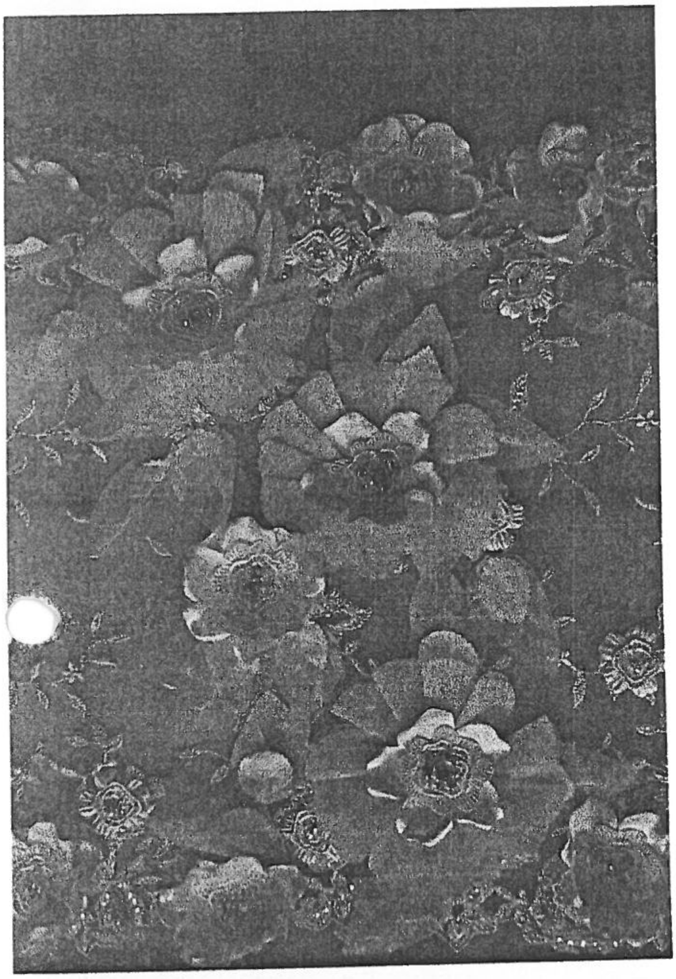
SUN-FLOWER LACE (H.K.) COMPANY LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2010
(For management information purposes only)

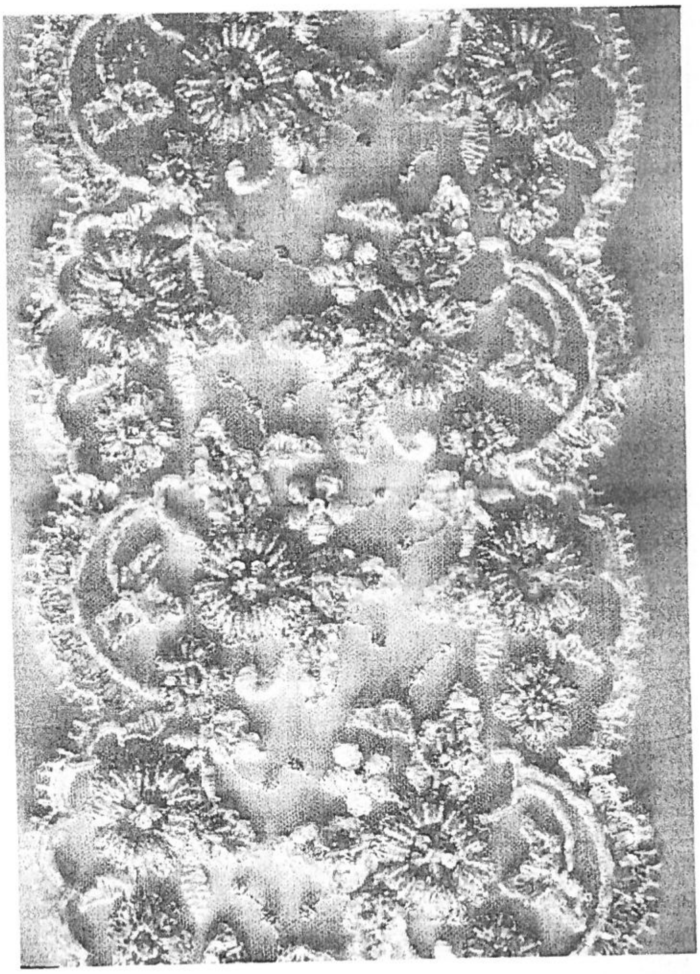
	2010 HK$	2009 HK$
Income		
Handling income	1,860,000	1,860,000
Operating and administrative expenses		
Accounting fee	22,800	21,600
Advertising expenses	600	-
Audit fee	14,000	13,000
Bank charges	4,840	9,879
Building management fee	94,886	94,886
Business registration fee	450	450
Cleaning expenses	15,073	13,902
Depreciation	5,592	6,895
Electricity and water	13,125	12,154
Entertainment	12,467	23,061
Insurance	6,035	6,055
Professional fee	-	4,263
License fee	718	718
Local travelling	9,122	12,339
Mandatory provident fund contribution	31,430	33,215
Overseas travelling	29,015	25,487
Postage and courier	280	12,695
Printing and stationery	44,896	25,652
Rent and rates	388,494	388,716
Repairs and maintenance	200	350
Salaries and allowances	730,237	830,095
Secretarial fee	2,700	2,700
Staff messing and welfare	6,078	2,245
Sundry expenses	1,853	2,552
Telephone	23,118	40,253
	1,458,009	1,583,162
Profit before tax	401,991	276,838

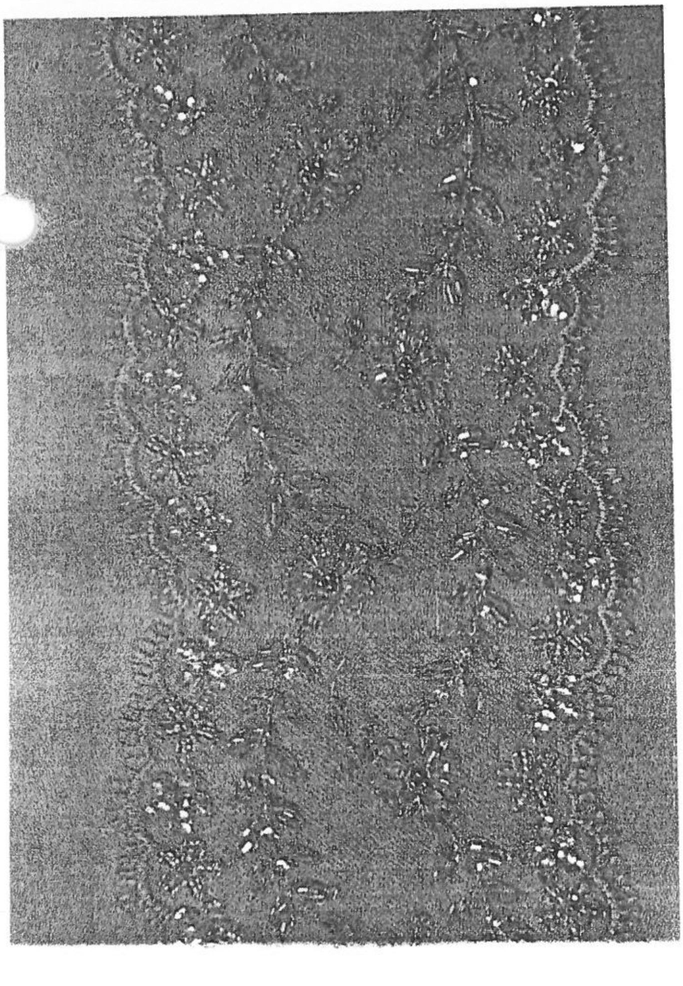




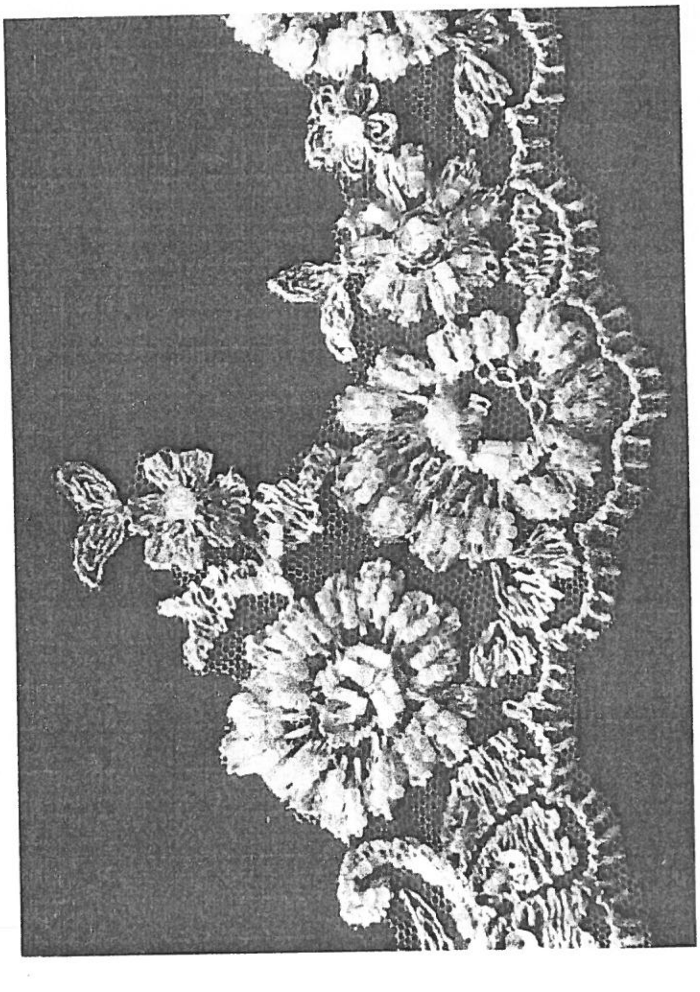







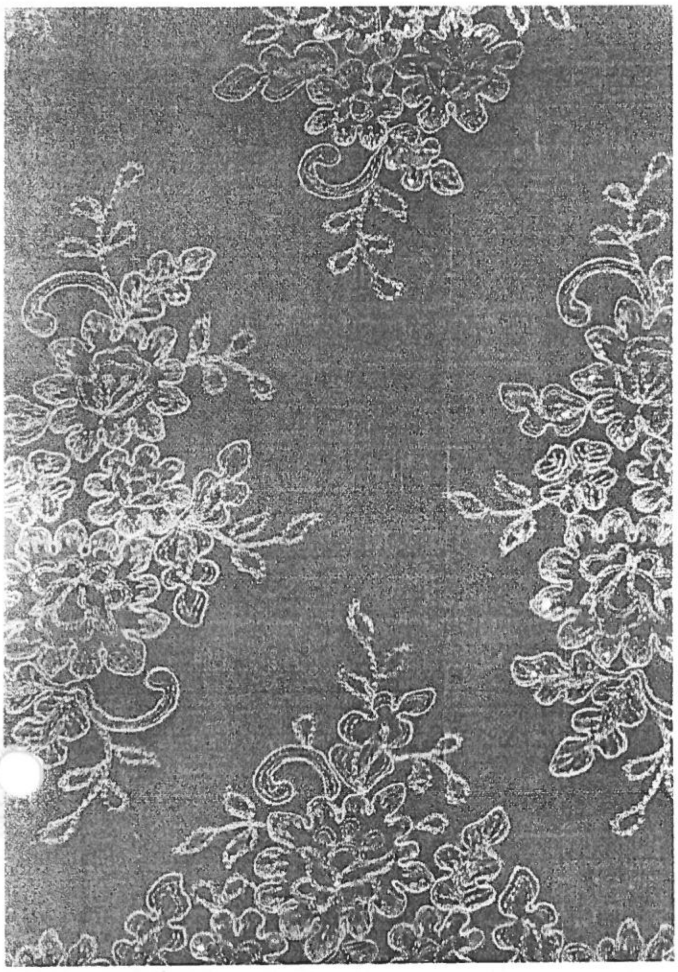
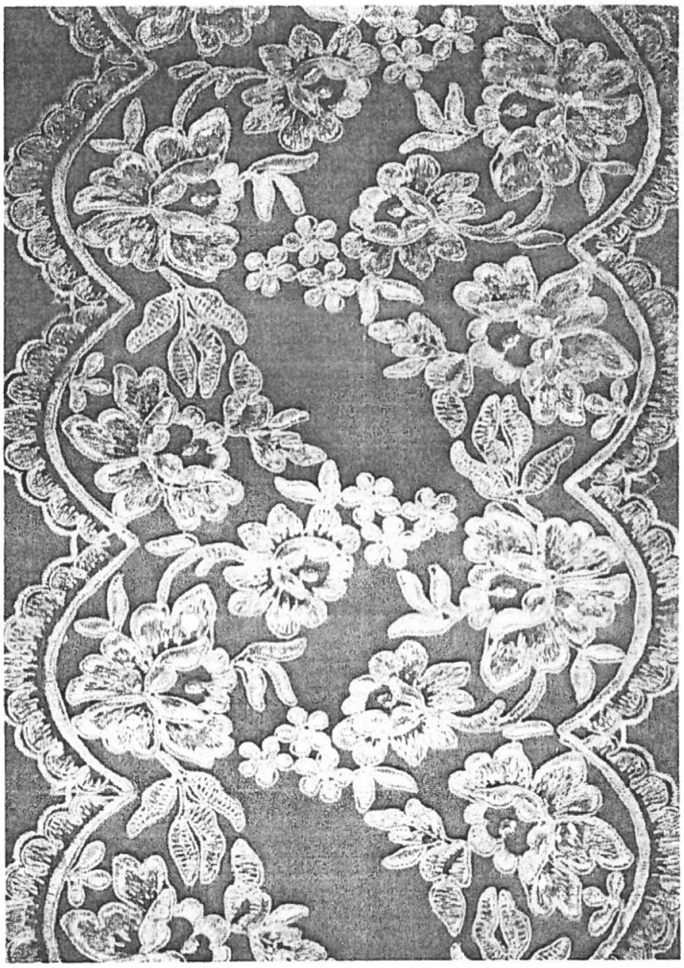
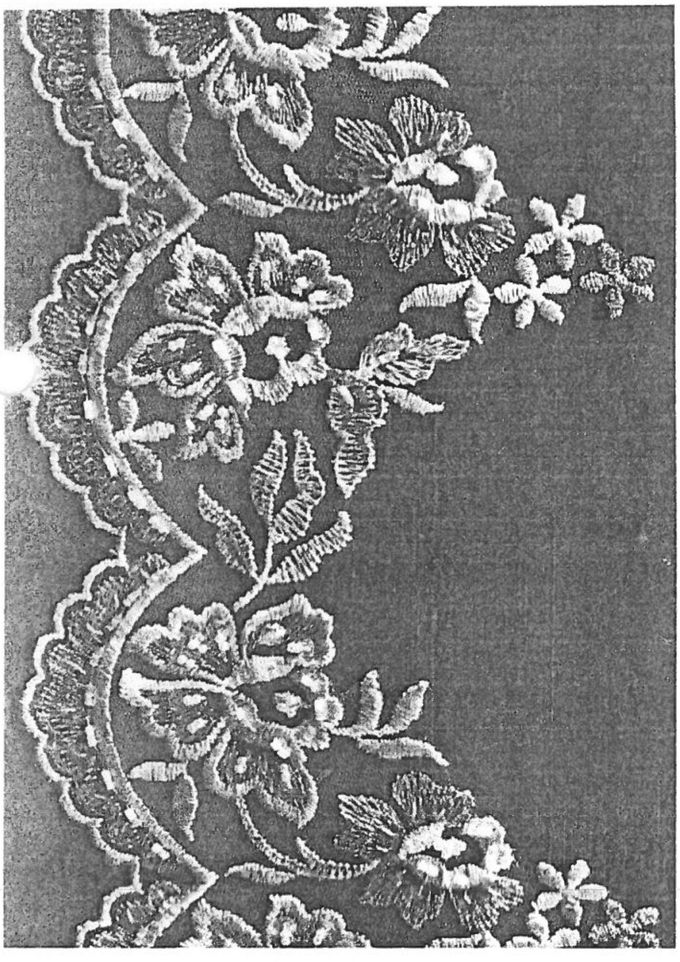
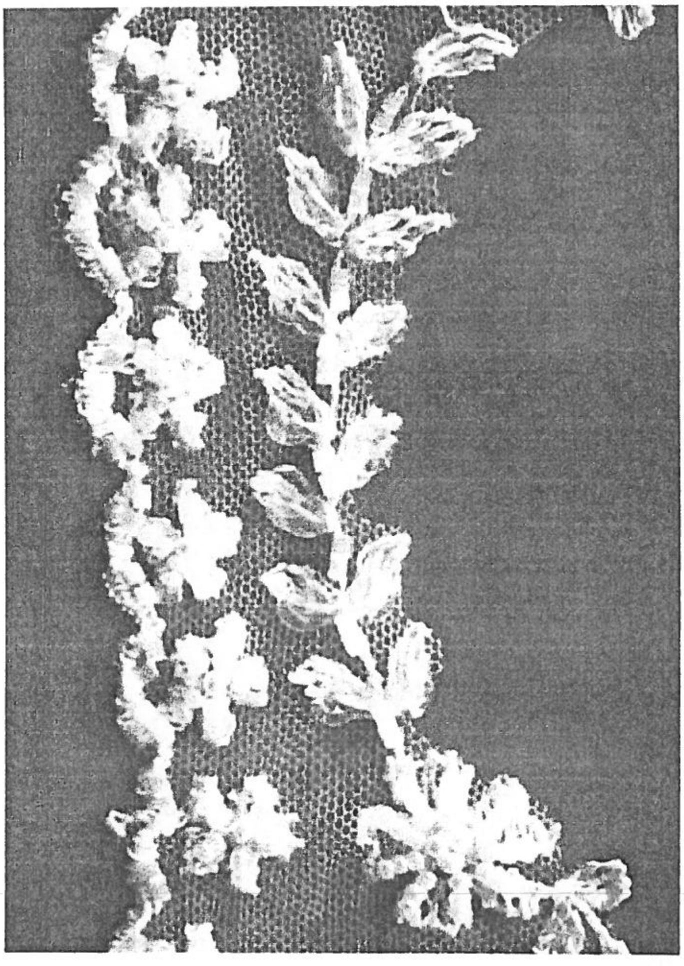


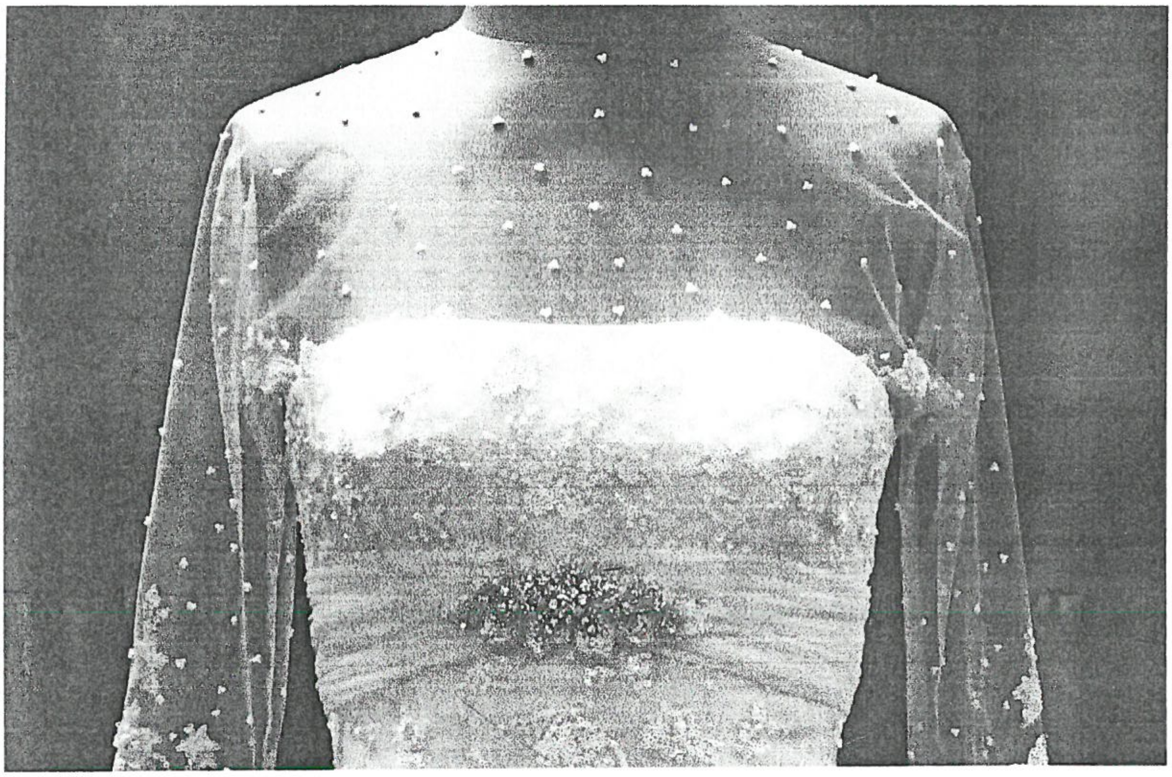




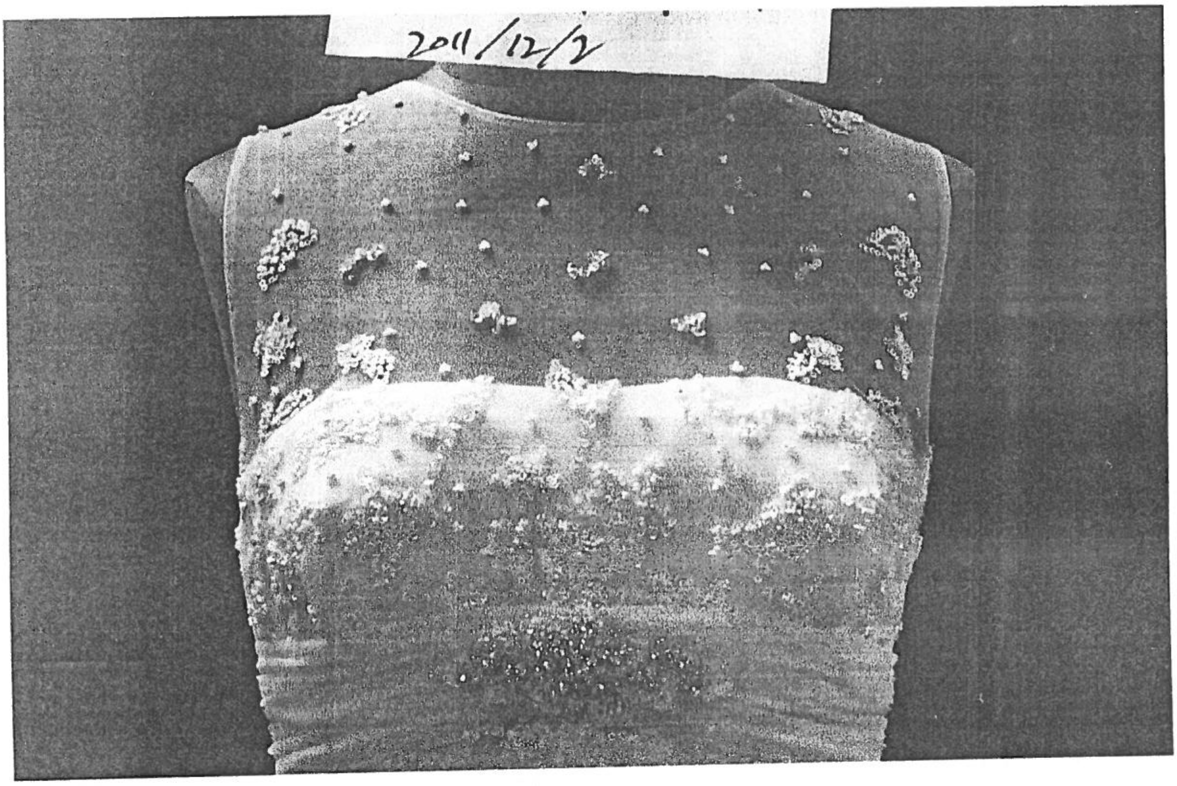


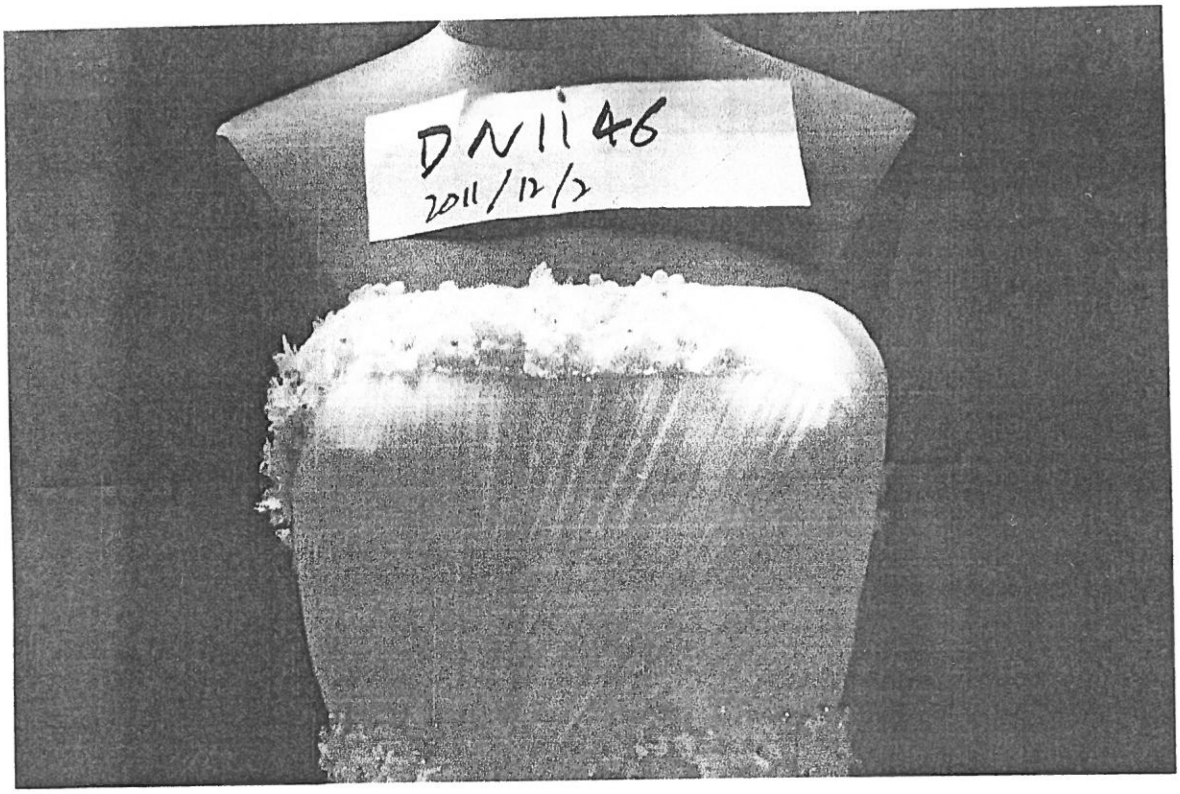


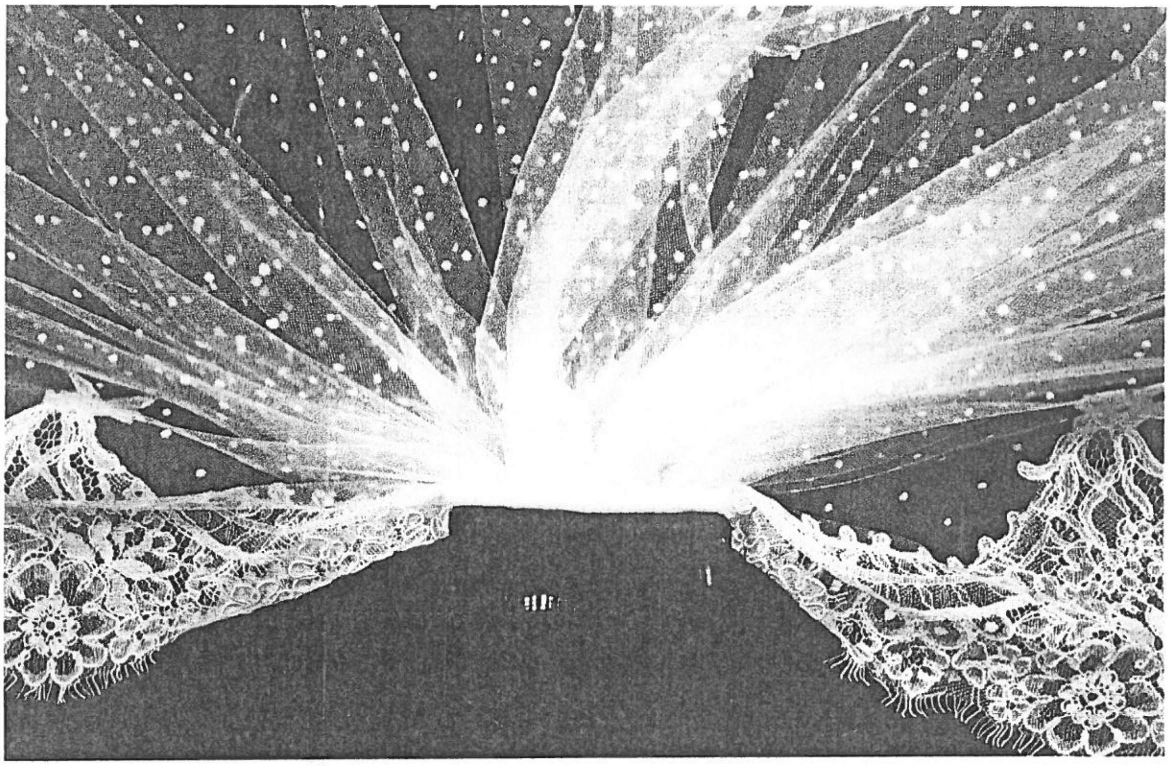






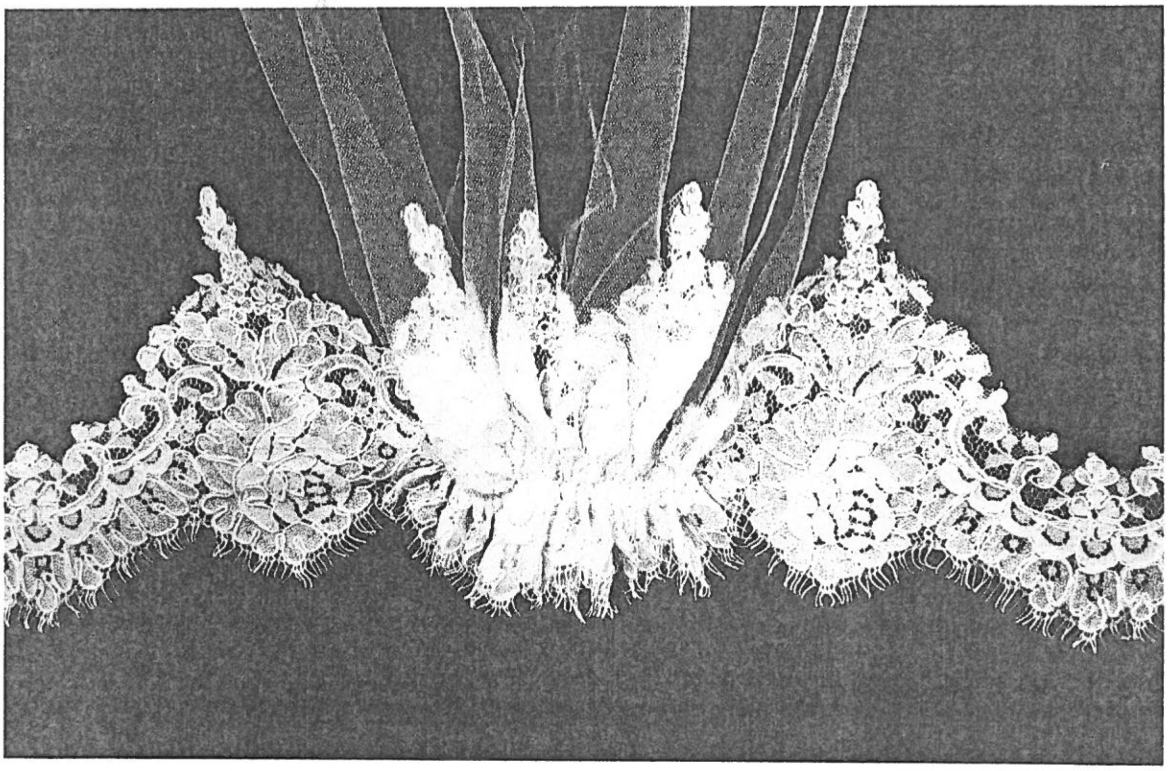


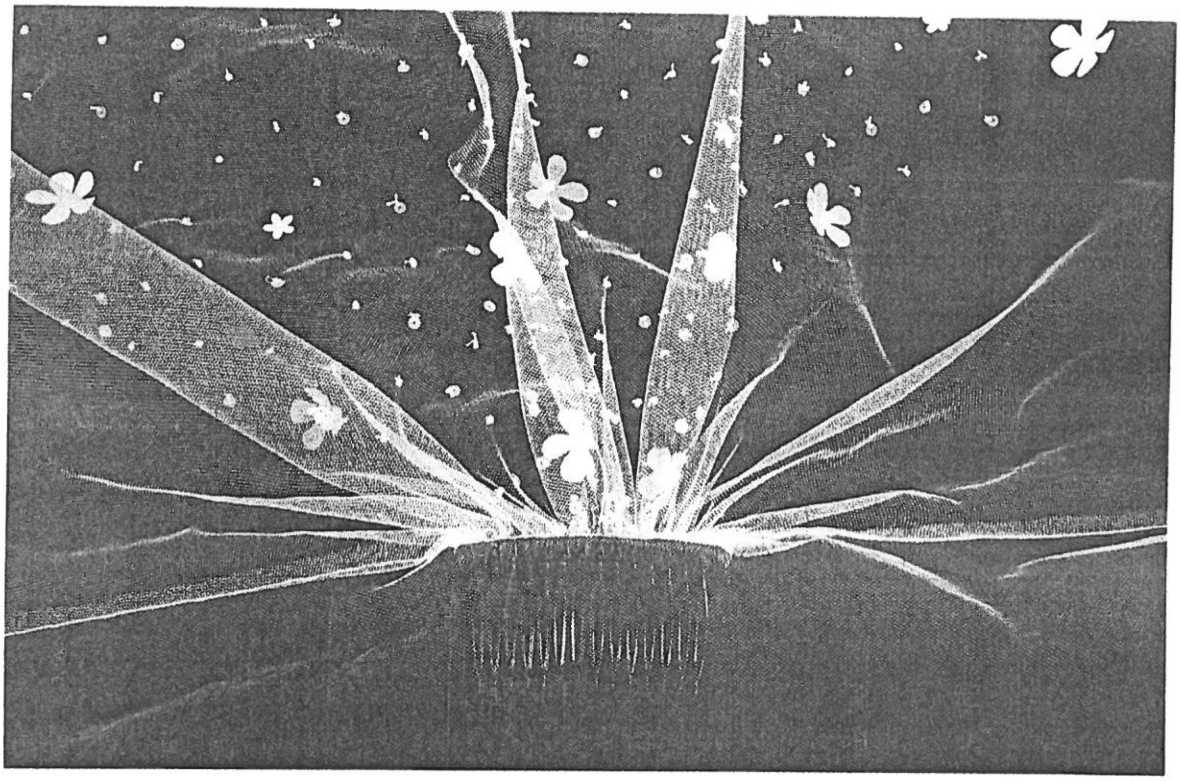


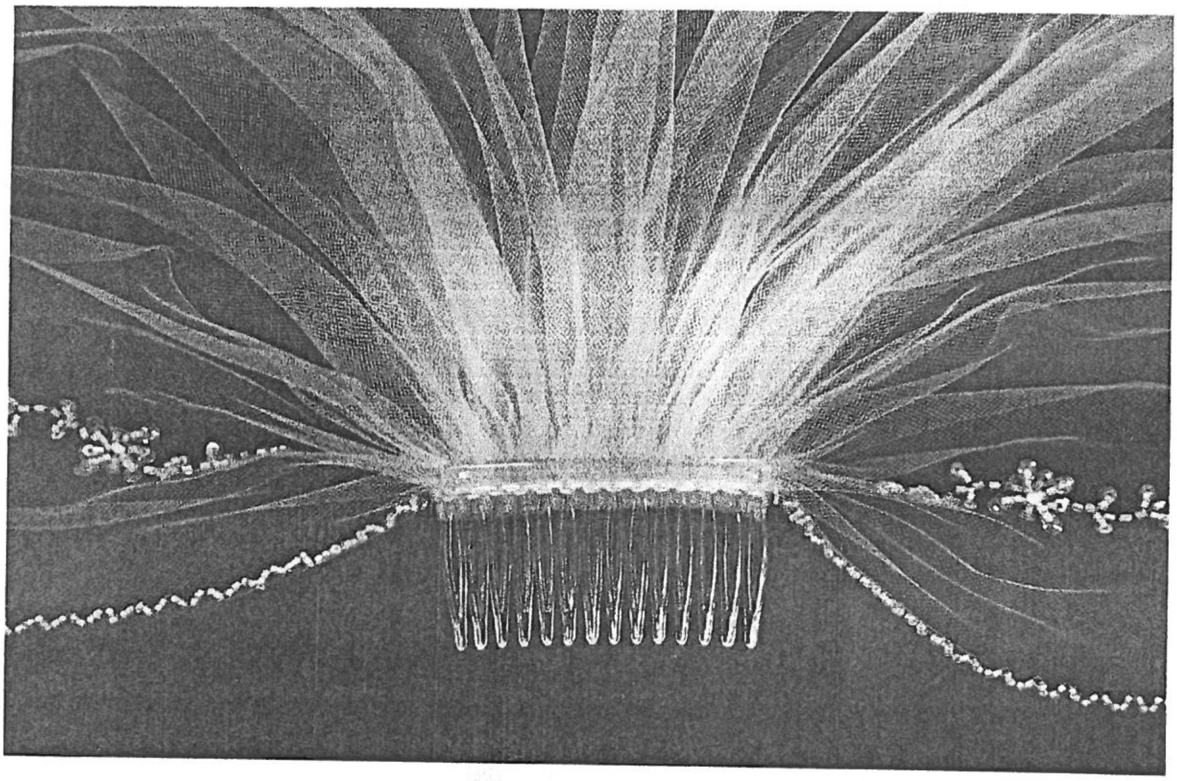

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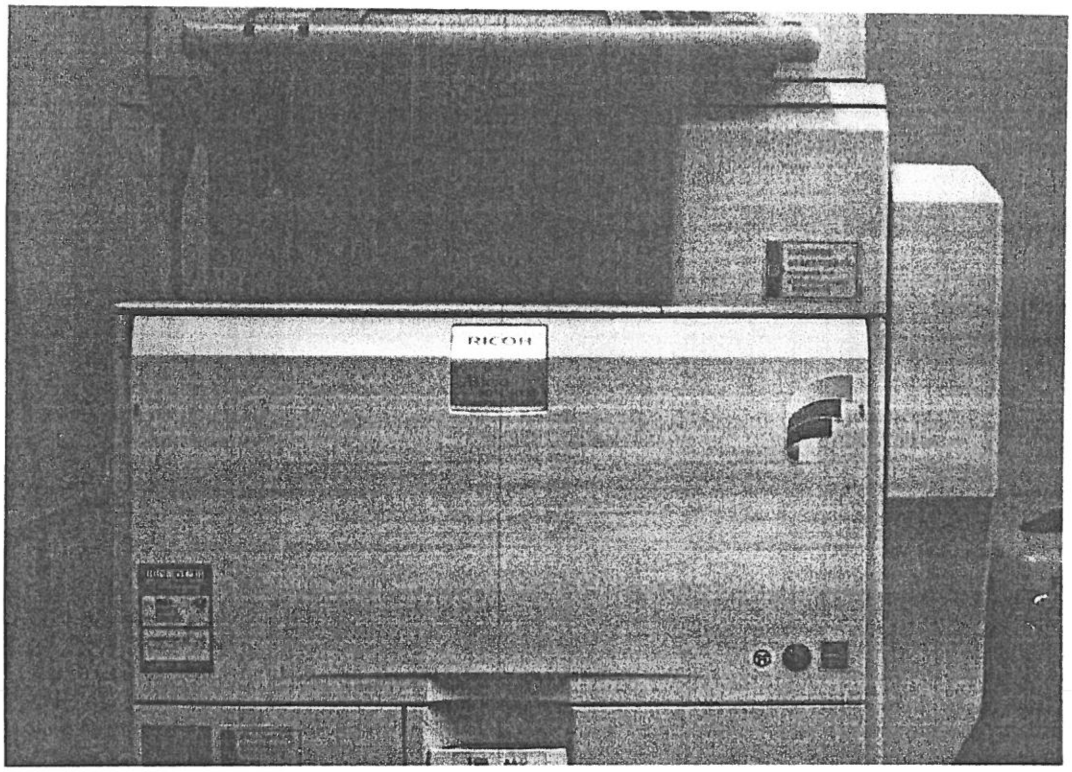

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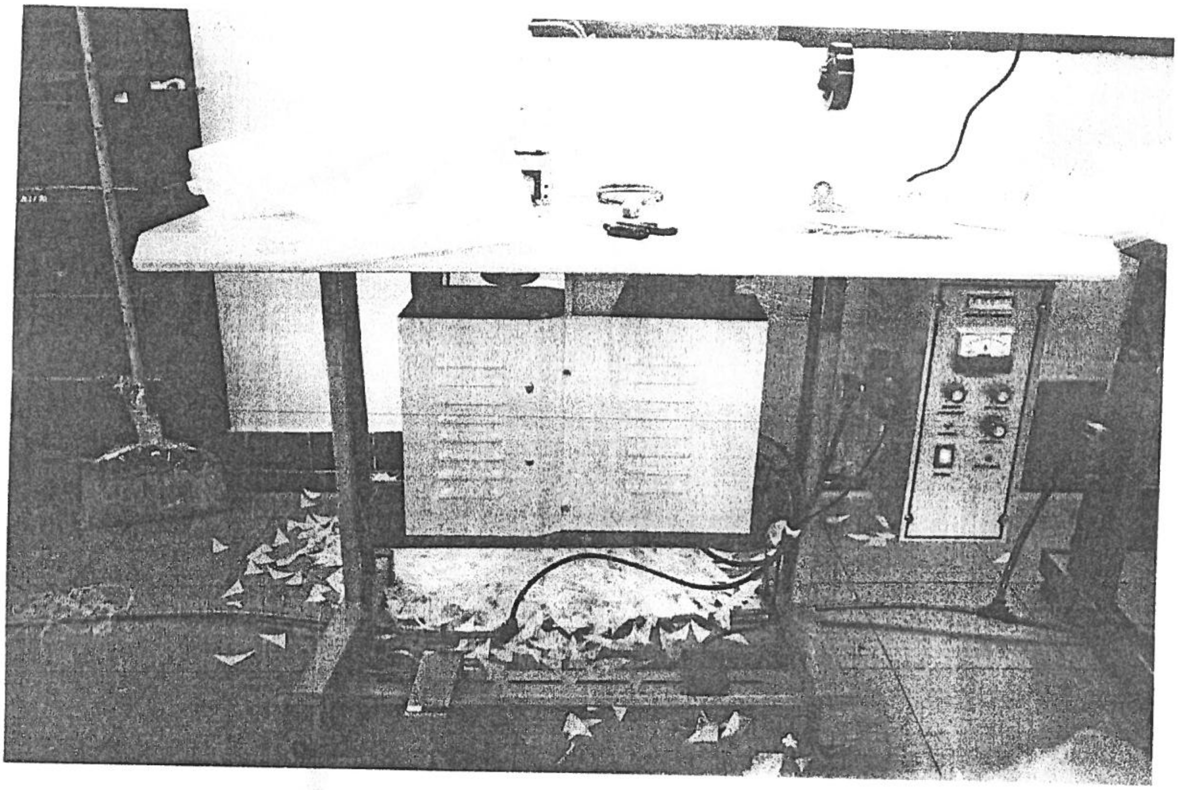


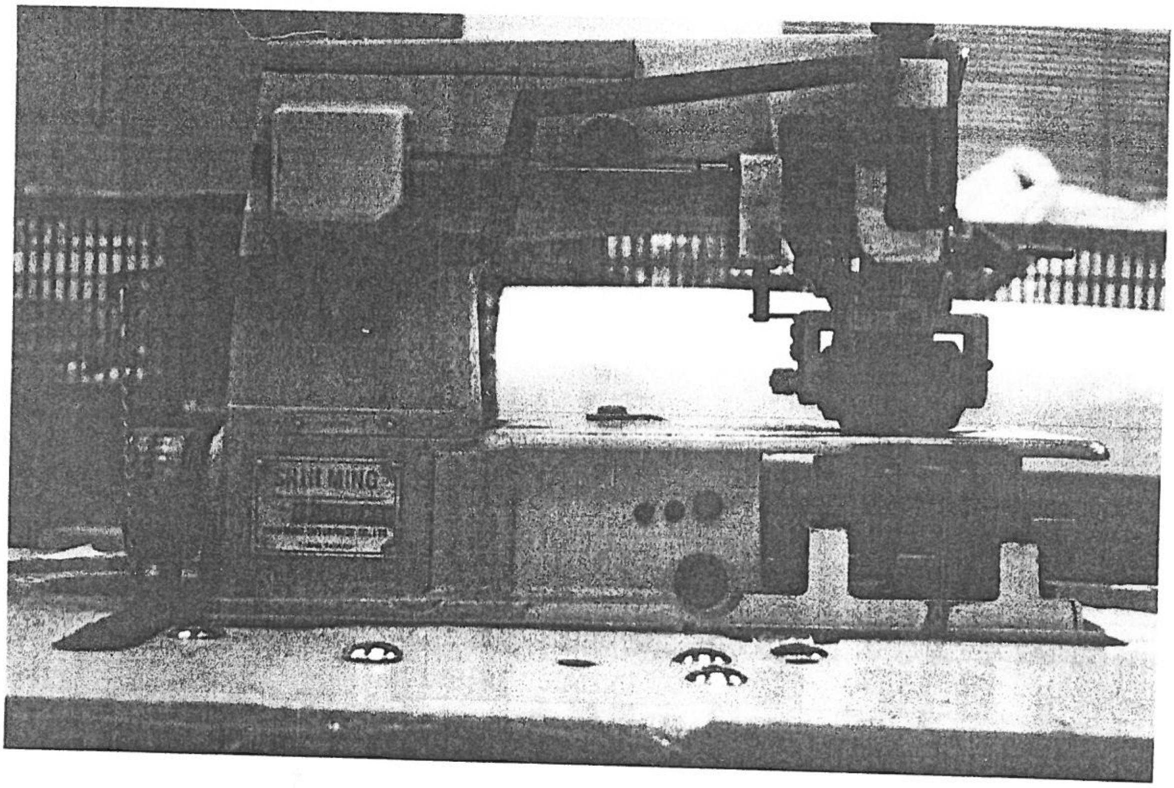


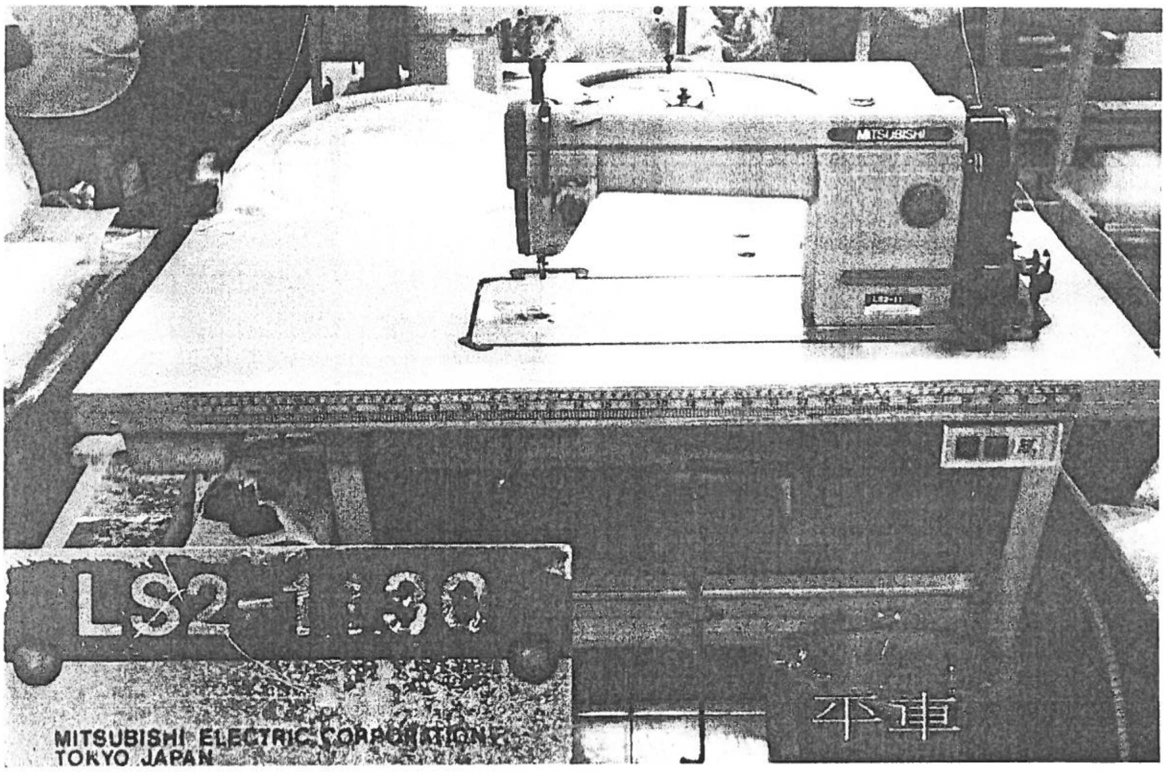


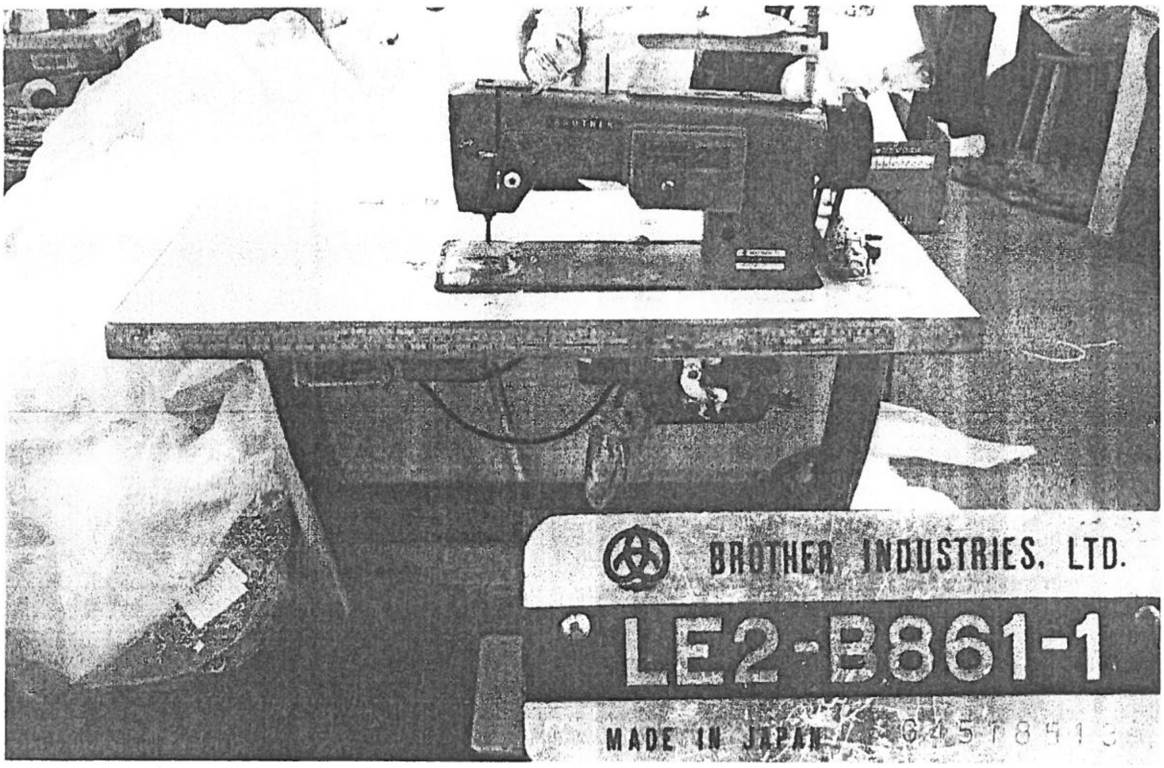

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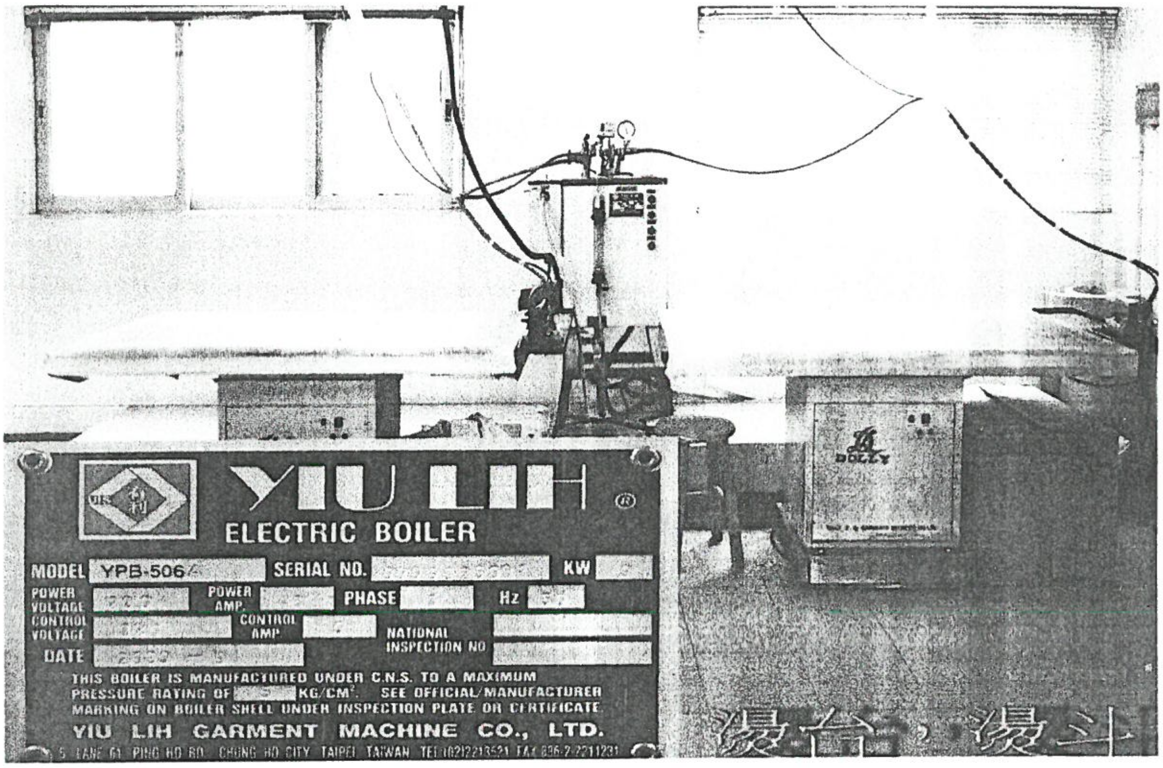

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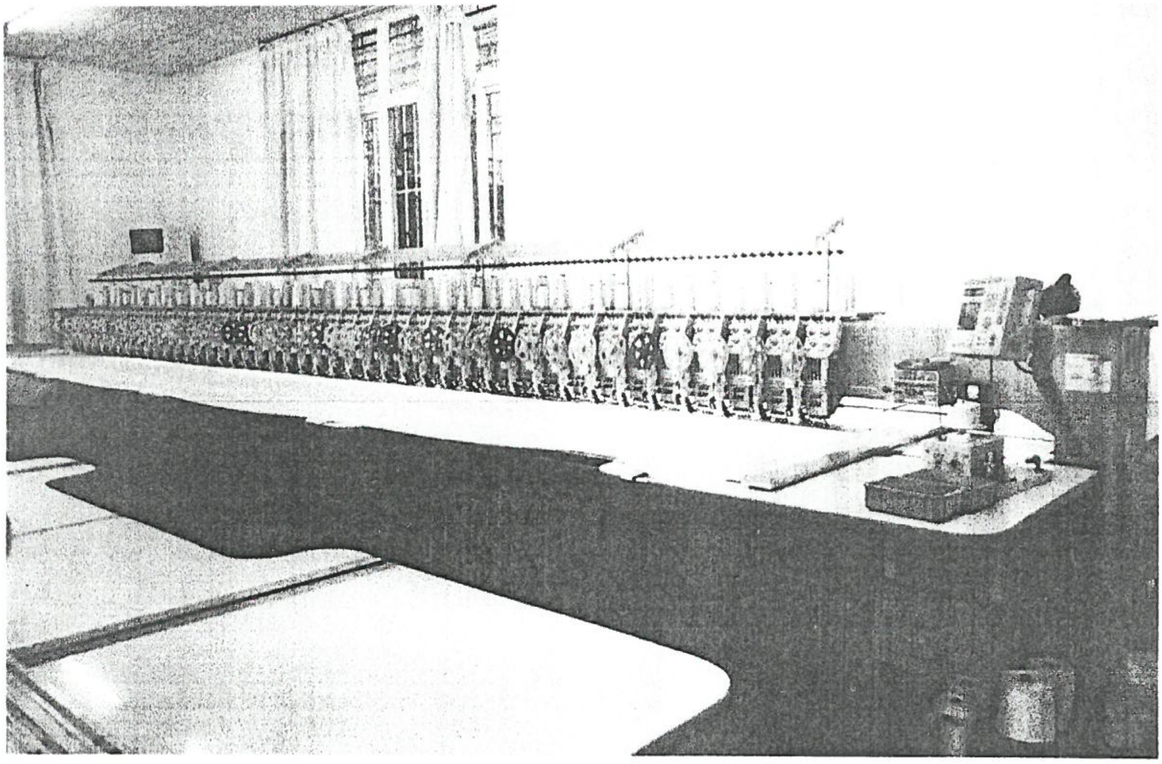


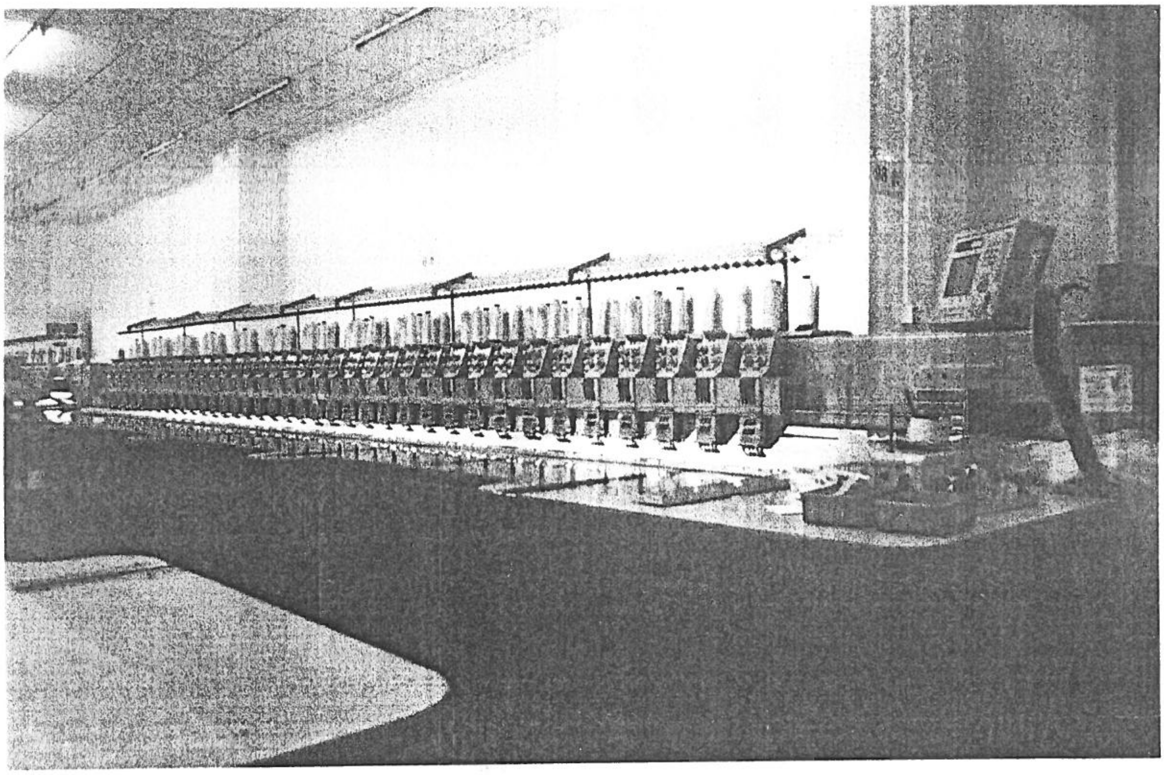



MITSUBISHI
LS2-1130
MITSUBISHI ELECTRIC CORPORATION
TOKYO JAPAN
平車


BROTHER INDUSTRIES, LTD.
LE2-B861-1
MADE IN JAPAN

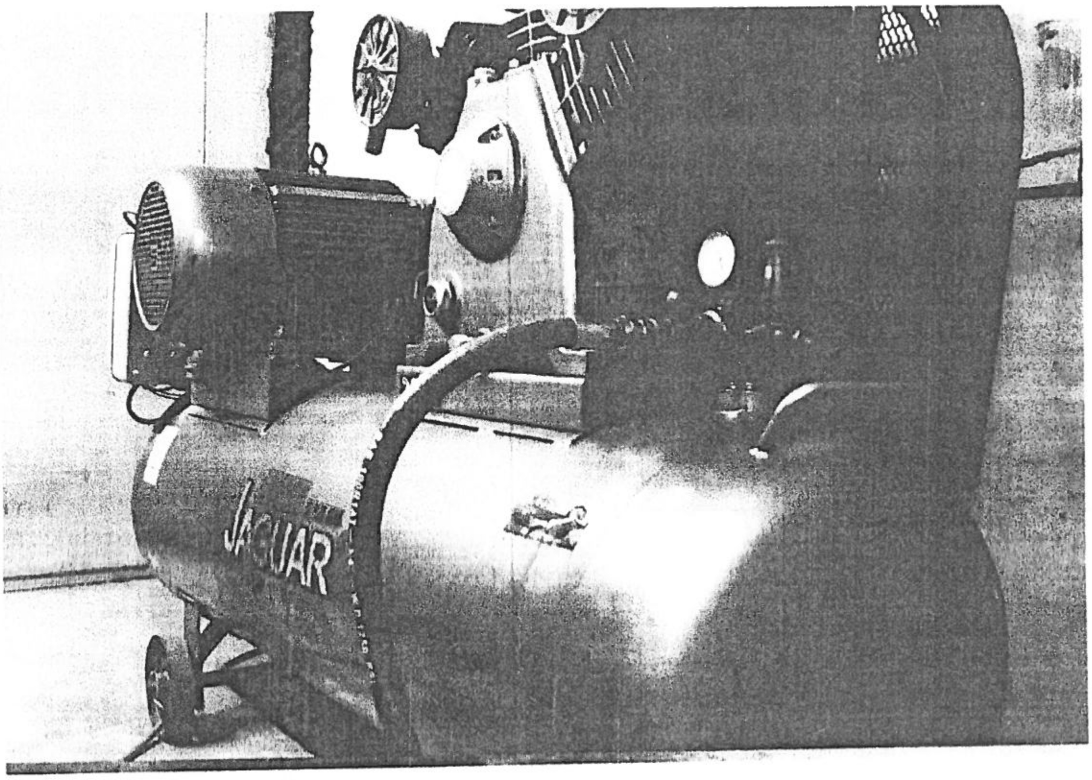

YIU LIH ®
ELECTRIC BOILER
MODEL YPB-506
SERIAL NO.
KW
POWER VOLTAGE
POWER AMP.
PHASE
Hz
CONTROL VOLTAGE
CONTROL AMP
NATIONAL INSPECTION NO
DATE
THIS BOILER IS MANUFACTURED UNDER C.N.S. TO A MAXIMUM PRESSURE RATING OF KG/CM². SEE OFFICIAL/MANUFACTURER MARKING ON BOILER SHELL UNDER INSPECTION PLATE OR CERTIFICATE.
YIU LIH GARMENT MACHINE CO., LTD.
燙台，燙斗

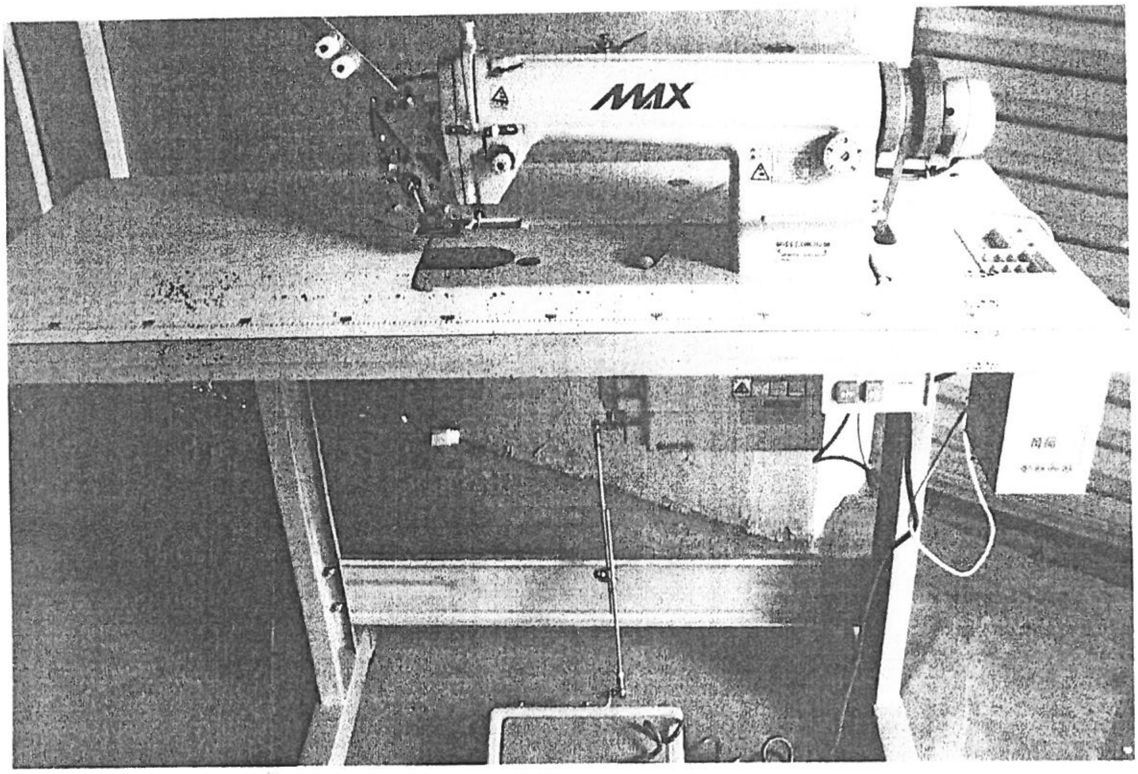


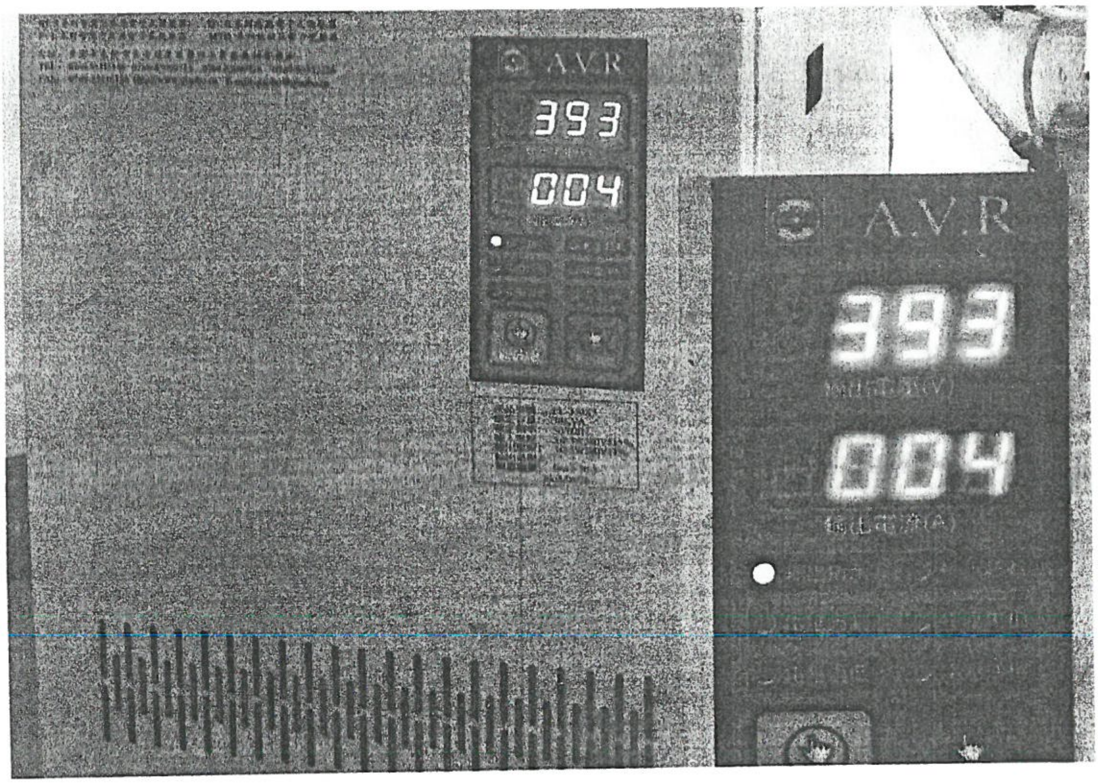


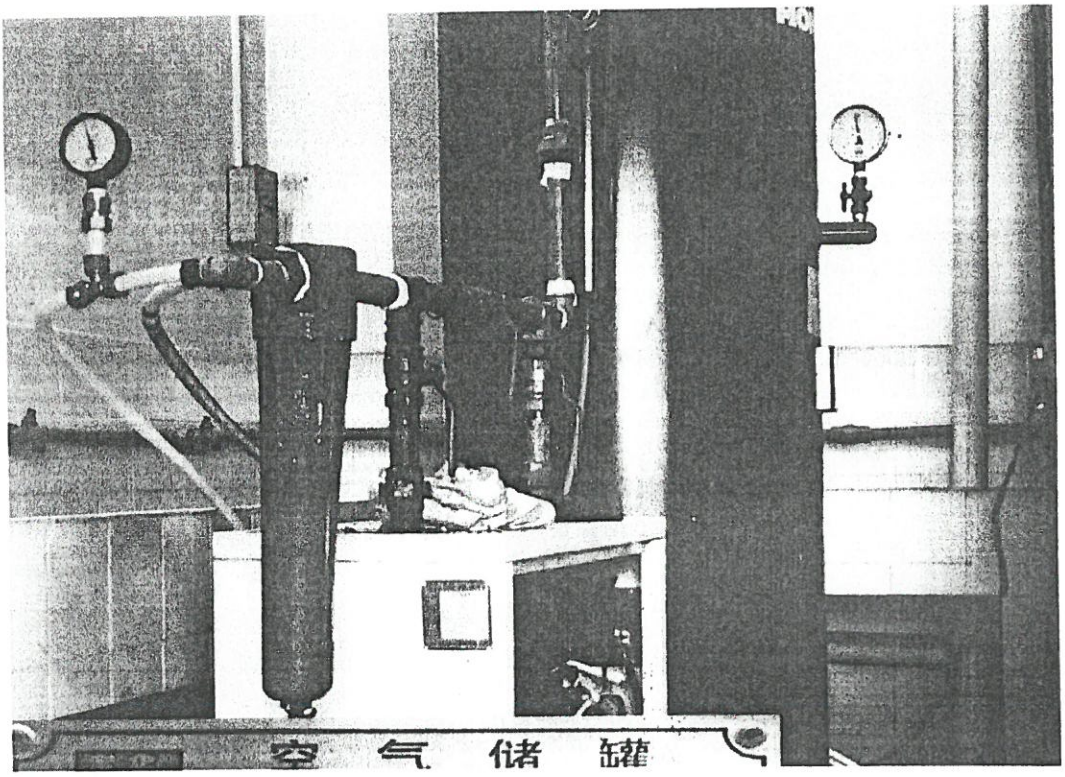


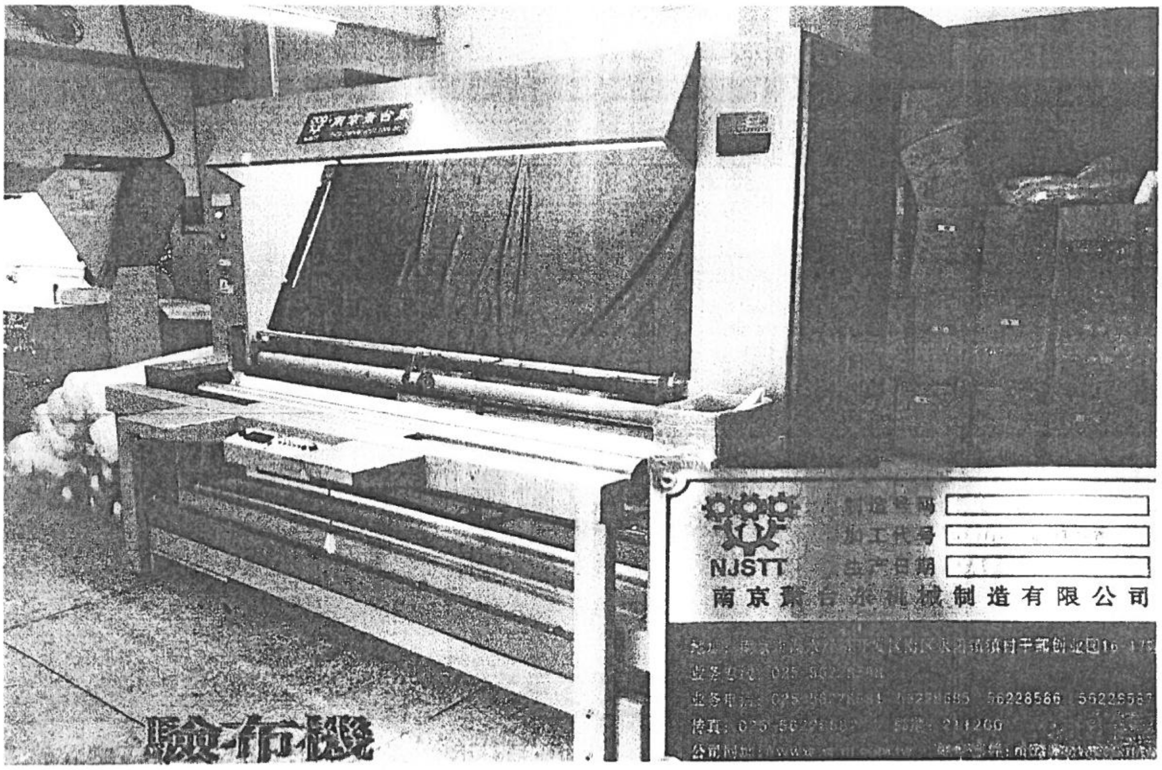
HENRY INDUSTRIAL
LAUNDRY EXTRACTOR
總代理
AGENT
HON YING
LIMITED
地址
ADDRESS
MODEL
CAPACITY
脫水機

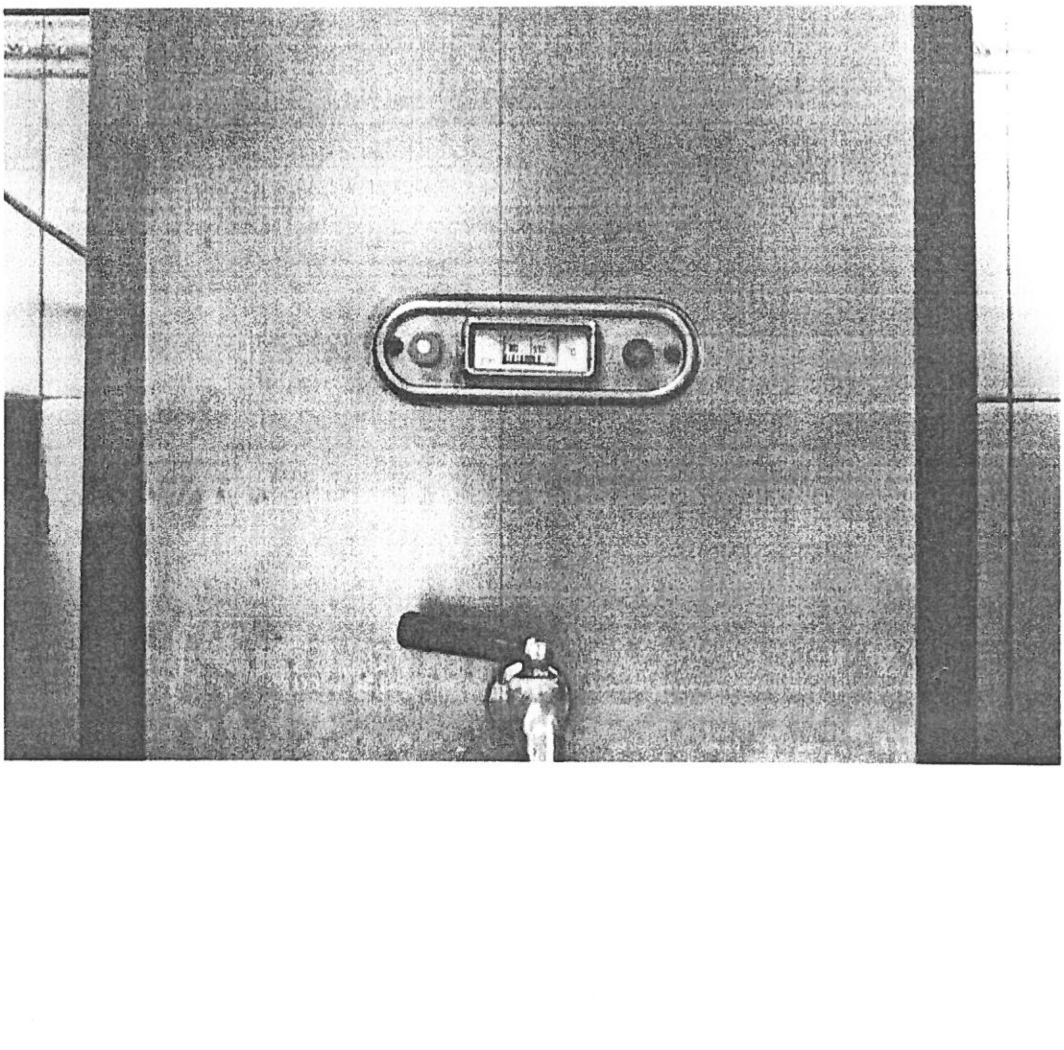

JAGUAR

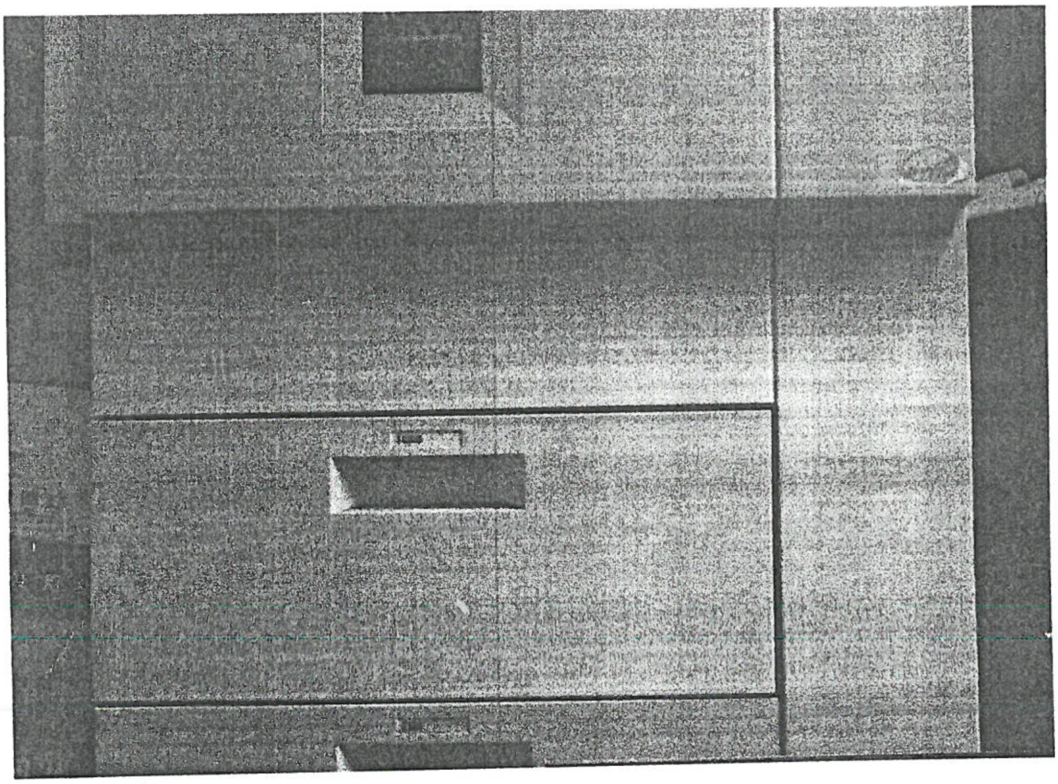

MAX


A.V.R
393
004
A.V.R
393
004

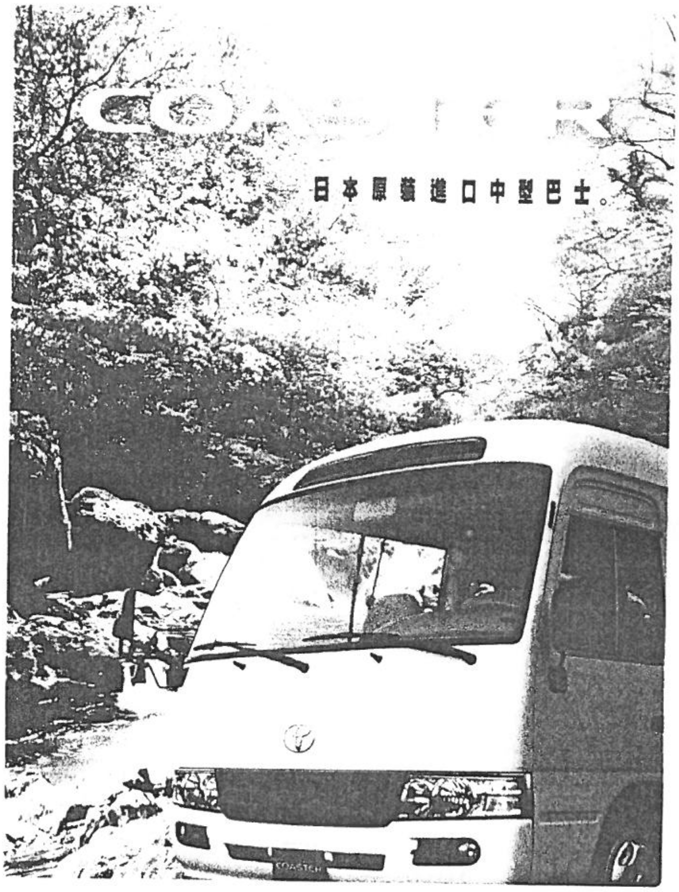

空 气 储 罐


NJSTT
加工代号
生产日期
制造有限公司
56228586
驗布機





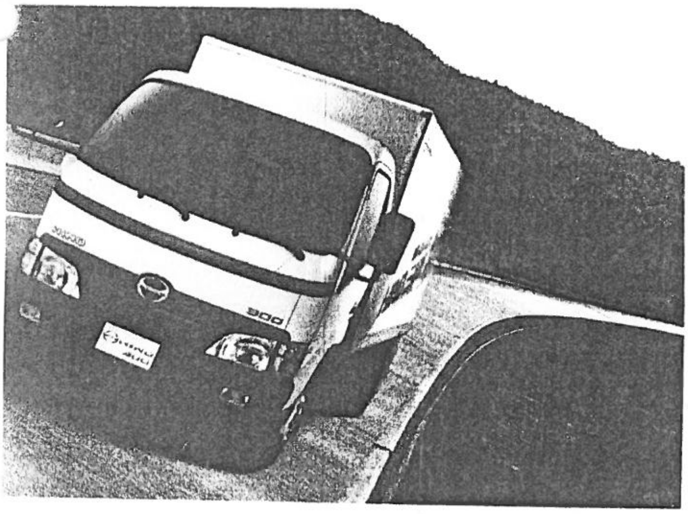


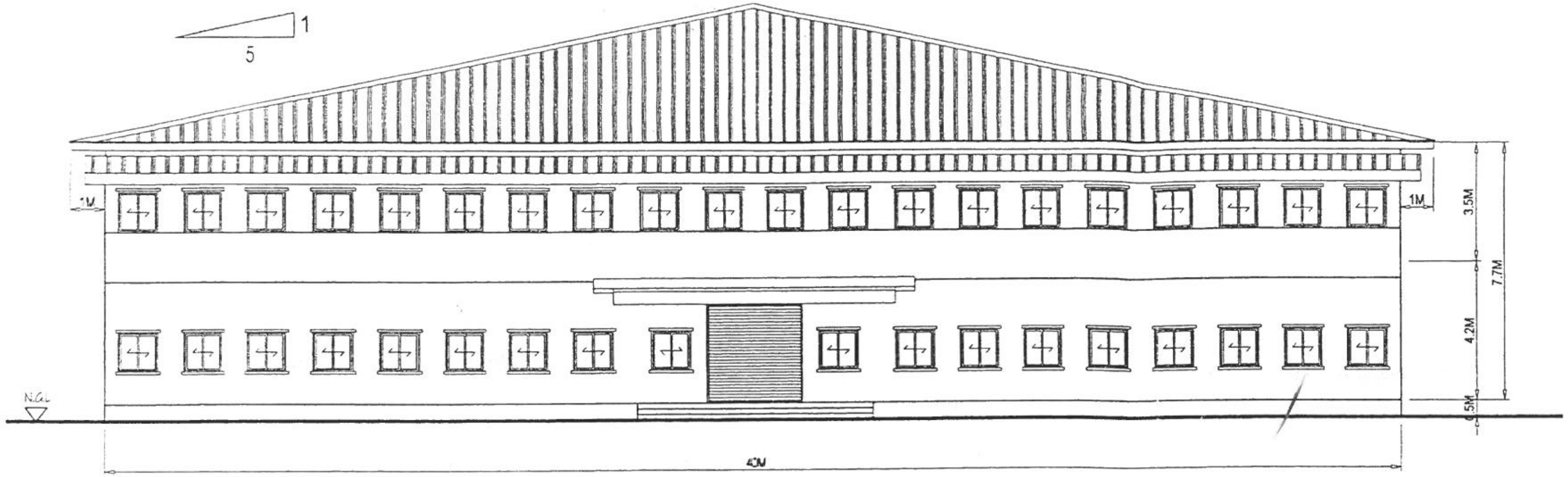


HINO

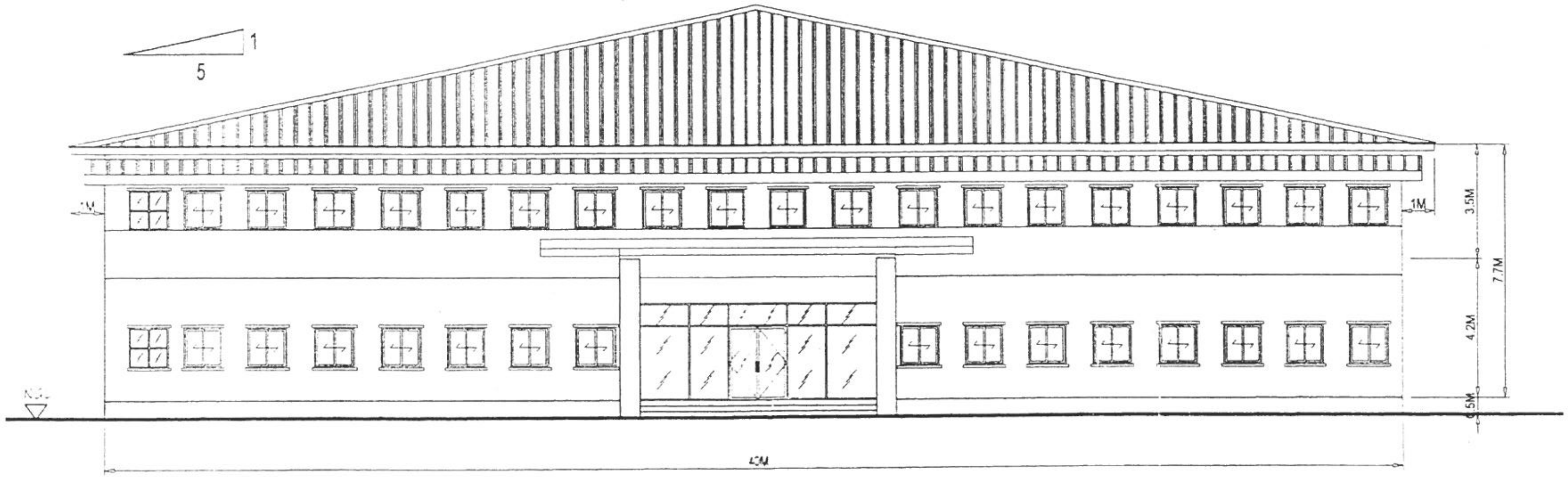
300系列

3.49/6.5/7.4/8.5噸 貨車





ELEVATION -D
SCALE 1:150

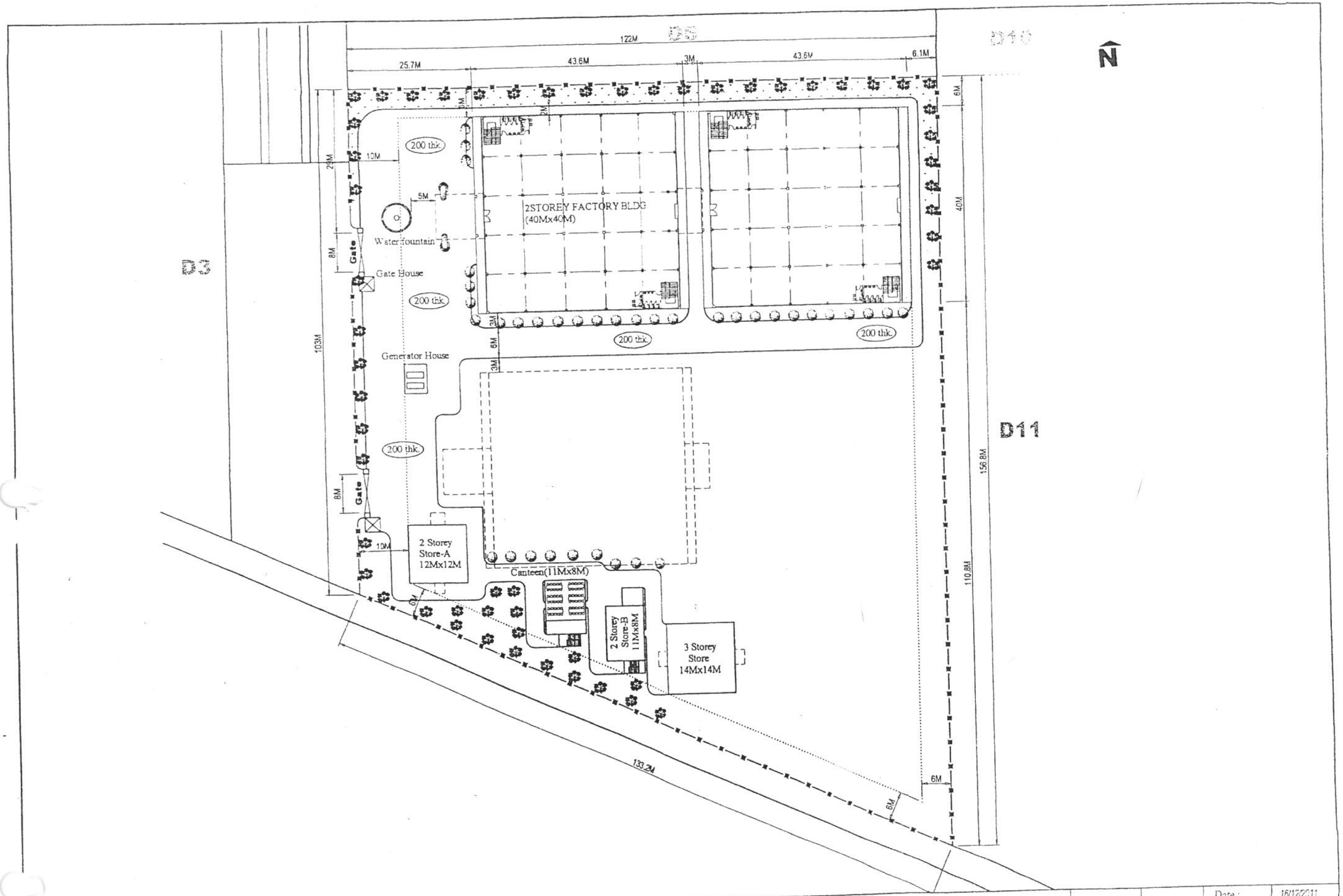


ELEVATION -B
SCALE 1:150

The Tokyo Enterprise Co, Ltd

YANGON OFFICE
NO.32, Pyay Road,6 $\frac{1}{2}$ miles,
Hlaing Township, Yangon, Myanmar
Tel.: 95-1-514388,502446,51310
Fax,:95-1-513102

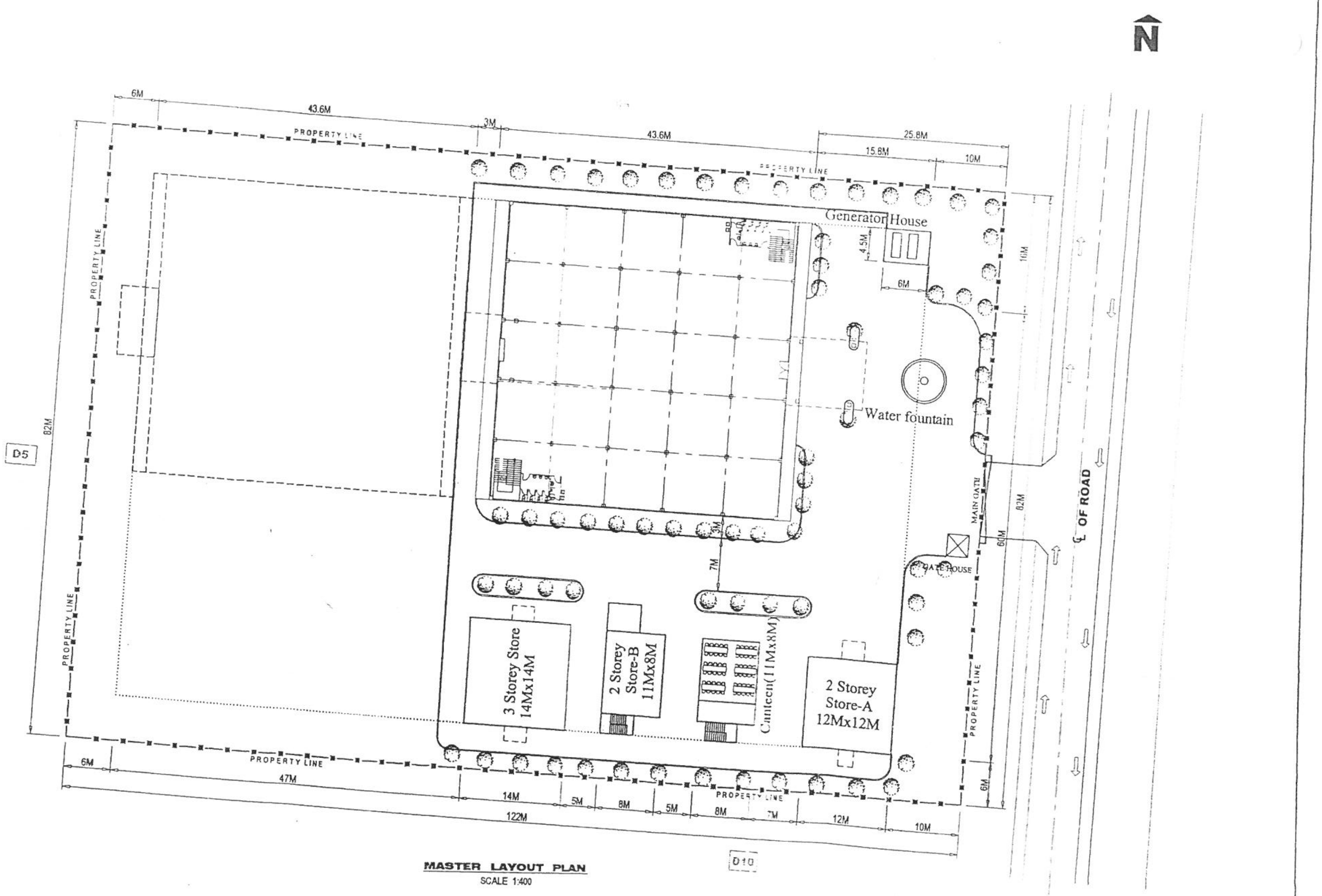
Project : SUN FLOWER LACE (MP/D-7)	Approved by	MR. HANA	Date :	15/12/2011
			Scale :	1 : 150
Title : 2 STOREY FACTORY BLDG. (ELEVATIONS) -1	Drawn by	T SWE	Drawing No.	FEV-01
			Rev. No.	02



YANGON OFFICE
NO.32, Pyay Road, 6 1/2 miles,

Project : SUN FLOWER LACE (MEP D-7)

Approved by	MR. HANA	Date :	16/12/2011
		Scale :	1 : 700



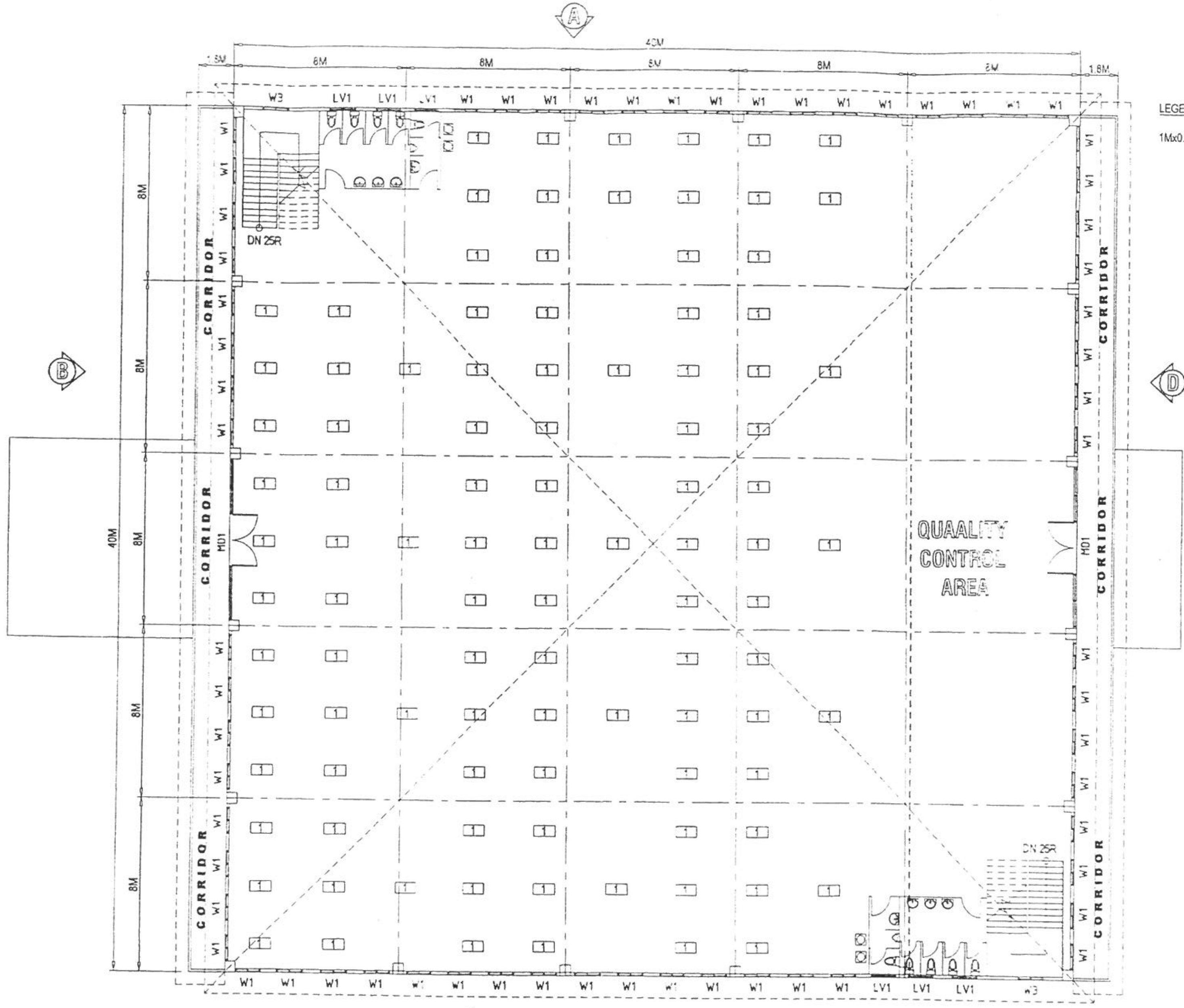
MASTER LAYOUT PLAN

SCALE 1:400

The Tokyo Enterprise Co, Ltd

YANGON OFFICE
NO.32, Pyay Road,6 ½ miles,
Hlaing Township, Yangon, Myanmar
Tel.: 95-1-514388,502446,513101
Fax. 95-1-513102

Project : SUN FLOWER LACE (MFDS)		Approved by	MR. HANA	Date :	16/12/2011
				Scale :	1 : 500
Title : MASTER LAYOUT PLAN		Drawn by	T. SWE	Drawing No.	MLP-01



LEGEND

1Mx0.5M SEWING MACHINE (100 PCS)

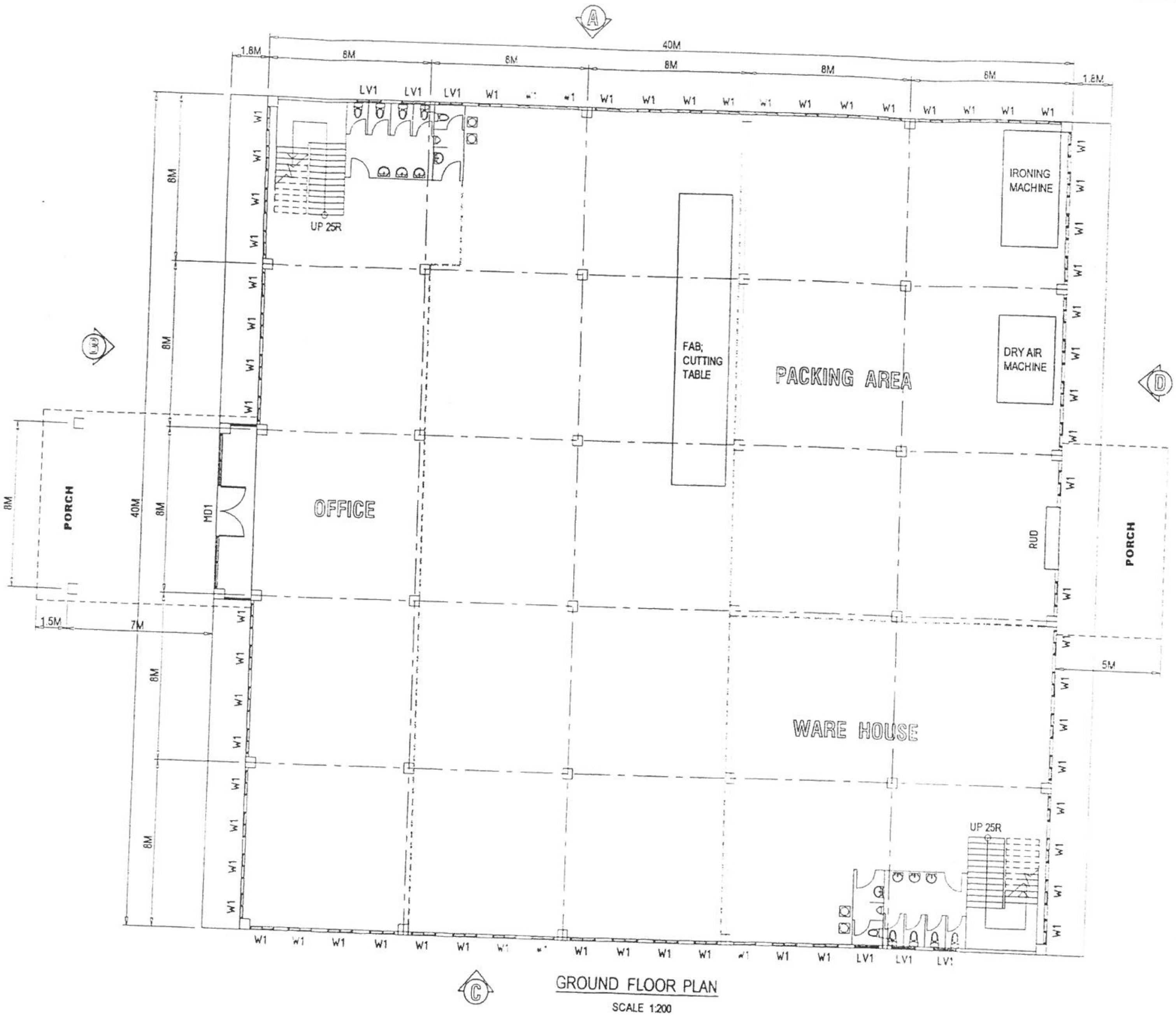
FIRST FLOOR PLAN

SCALE 1:200

The Tokyo Enterprise Co., Ltd

YANGON OFFICE
NO.32, Pyay Road, 6 1/2 miles,
Hlaing Township, Yangon, Myanmar
Tel.: 95-1-514388,502446,513101
Fax.: 95-1-513102

Project : SUN FLOWER LACE (MIP/D-7)	Approved by	MR. HANA	Date :	16/12/2011
			Scale :	1 : 200
Title : FIRST FLOOR PLAN (FACTORY BLDG.)	Drawn by	T SWE	Drawing No.	FBP-02
			Rev. No	05



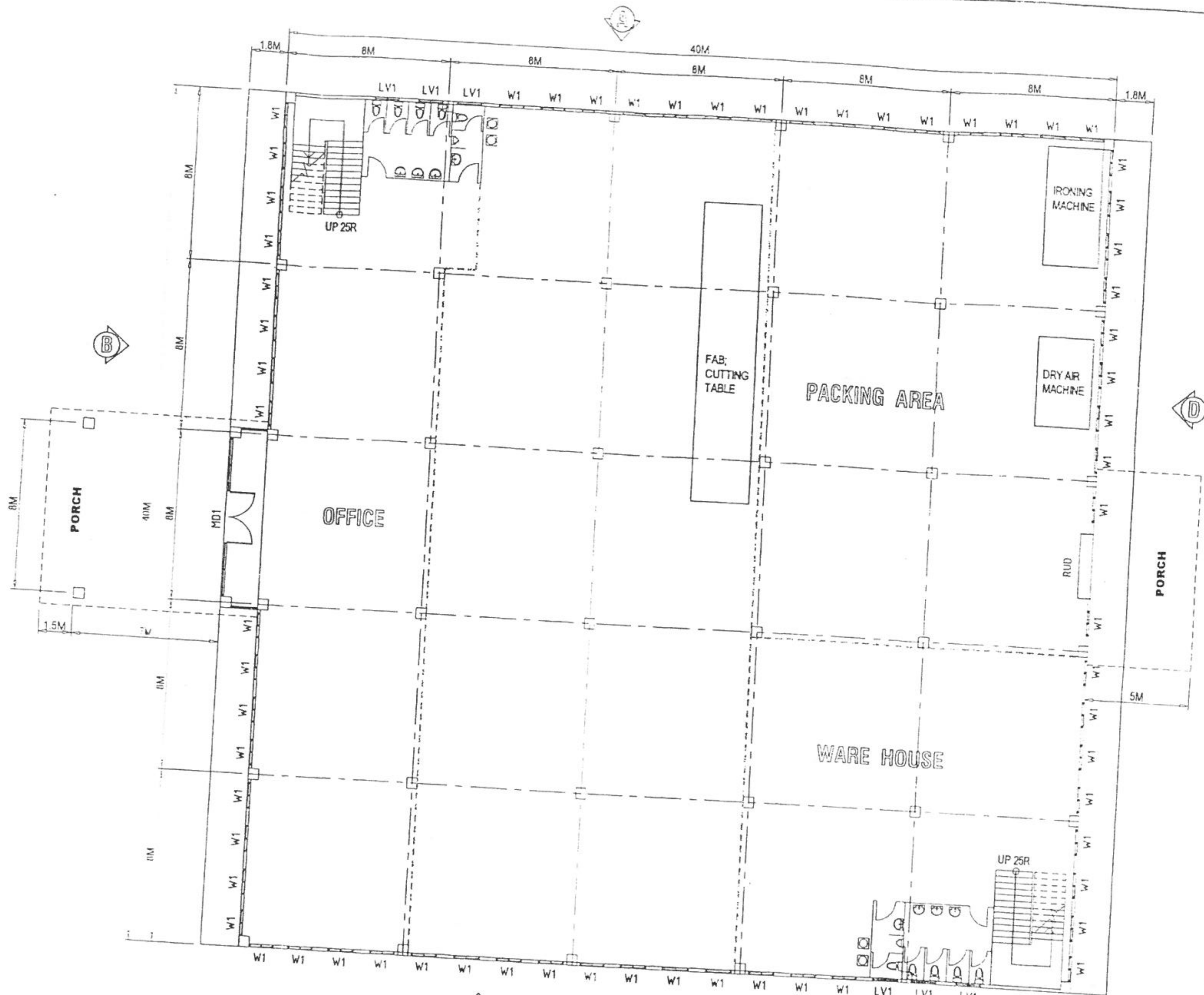
GROUND FLOOR PLAN

SCALE 1:200

The Tokyo Enterprise Co. Ltd

YANGON OFFICE
NO.32, Pyay Road, 6 ½ miles,
Hlaing Township, Yangon, Myanmar
Tel.: 95-1-514388, 502446, 513101
Fax.: 95-1-513102

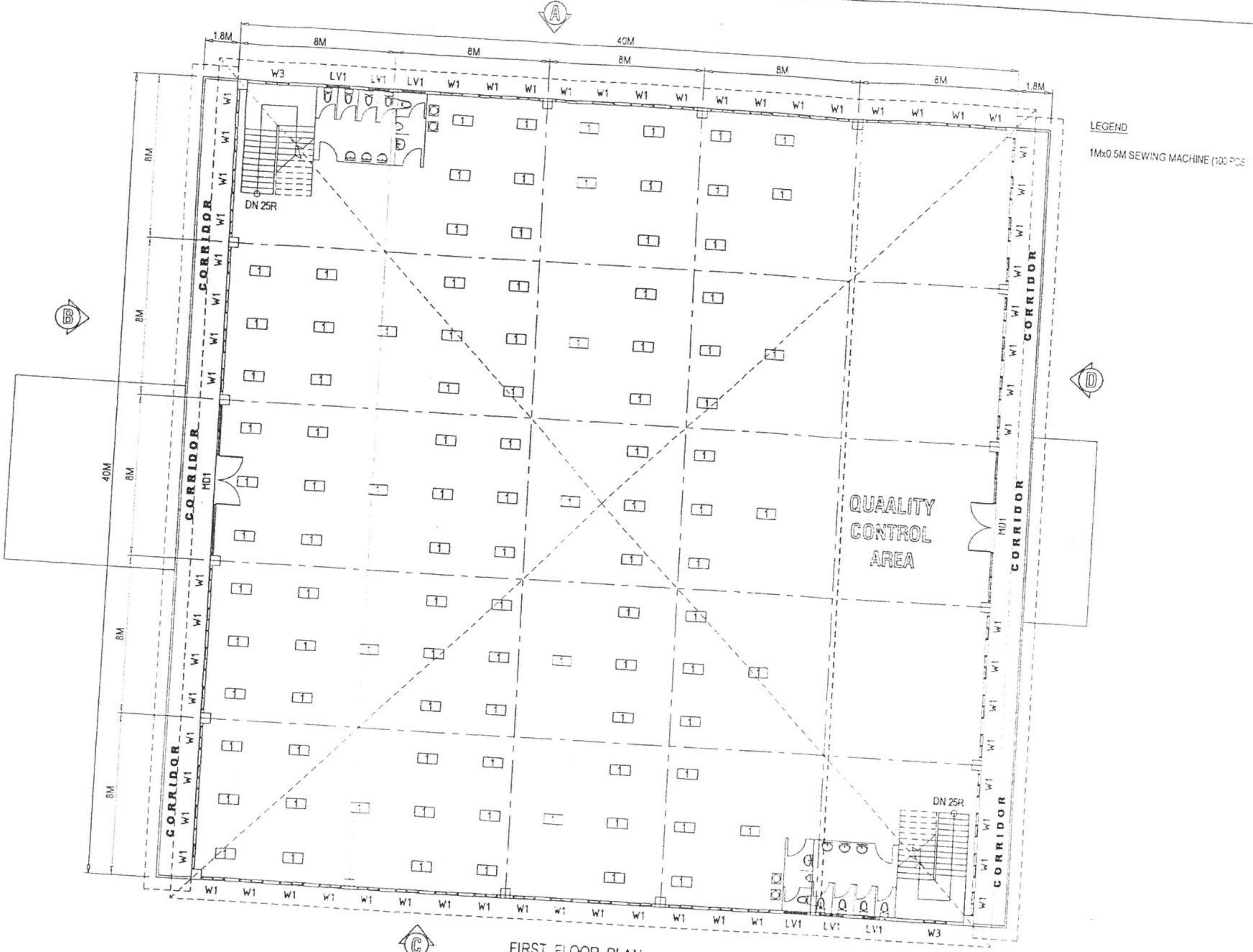
Project : SUN FLOWER LACE (MIP/D-7)	Approved by MR. HANA	Date :	16/12/2...
		Scale :	1 : 200
Title : GROUND FLOOR PLAN (FACTORY BLDG.)	Drawn by T SWE	Drawing No.	FBP-...
		Rev. No.	04



GROUND FLOOR PLAN

SCALE 1:200

The Tokyo Enterprise Co, Ltd	YANGON OFFICE NO.32, Pyay Road, 6 $\frac{1}{2}$ miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388,502446,513101 Fax.: 95-1-513102	Project : SUN FLOWER LACE (MIP/D-7) Title : GROUND FLOOR PLAN (FACTORY BLDG.)	Approved by	MR HANA	Date: 15/12/2011 Scale: 1:200
			Drawn by	T SWE	Drawing No: FBP-01 Rev. No: 04



FIRST FLOOR PLAN
SCALE 1:200

The Tokyo Enterprise Co., Ltd
YANGON OFFICE
NO.32, Pyay Road,6 ½ miles,
Hlaing Township, Yangon , Myanmar
Tel.: 95-1-514388,502446,513101
Fax.:95-1-513102

Project : SUN FLOWER LACE (MIP/D-7)					
Title : FIRST FLOOR PLAN (FACTORY BLDG.)	Approved by	MR. HANA	Date	16/12/2011
	Drawn by	T SWE	Scale	1 : 200
			Drawing No	FBP-02
			Rev No	05

၁၅၂၃

၂၄/၆/၂၀၁၁

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ

ပြည်ထောင်စုရှေ့နေချုပ်ရုံး

နေပြည်တော်

စာအမှတ်၊ ၂(၅) ၇ ၂၇/ ၄၀၀၀(၇၇၄)

ရက်စွဲ၊ ၂၀၁၁ ခုနှစ်၊ ဇွန်လ ၂၂ ရက်

အကြောင်းအရာ။ Sub-Lease Agreement (မူကြမ်း)အားစိစစ်ပေးပါရန်ကိစ္စ

ရည် ညွှန်း ချက် ။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ၁၃-၆-၂၀၁၁ ရက်စွဲပါစာအမှတ်၊ စီမံ/နဆစ/ MIPCL/ ၂၀၁၁ (၃၂၀)

၁။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနကဖက်စပ်စနစ်ဖြင့်ဖော်ထုတ်ထားသော နိုင်ငံတကာအဆင့်မီစက်မှုဇုန်အတွင်းရှိမြေကွက်အမှတ် D-7 (၁၅၈၆၈.၄၆ စတုရန်း မီတာ) အား ဖက်စပ်ကုမ္ပဏီဖြစ်သော Mingaladon Industrial Park Co., Ltd က ဟောင်ကောင်နိုင်ငံ Sun-Flower Lace(H.K)Co., Ltd သို့ ငှားရမ်းရန်အတွက် ချုပ်ဆိုမည့် Sub-Lease Agreement စာချုပ် (မူကြမ်း)အား စိစစ် ပေးပါရန် ရည်ညွှန်းချက်ပါစာဖြင့် မေတ္တာရပ်ခံလာသောကိစ္စဖြစ်ပါသည်။

၂။ ရည်ညွှန်းချက်ပါစာဖြင့် ပူးတွဲပေးပို့လာသော Sub-Lease Agreement (မူကြမ်း) ကို ဥပဒေရှုထောင့်မှလေ့လာစိစစ်၍ အောက်ပါအတိုင်းသုံးသပ်အကြံပြုအပ်ပါသည်-

(က) ထပ်ဆင့်ငှားရမ်းရာတွင် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၅ အရ တစ်ကြိမ်လျှင် တစ်နှစ်ထက်ပို၍ နိုင်ငံခြားသား/ နိုင်ငံခြားသားပိုင်ကုမ္ပဏီသို့ ငှားရမ်းခြင်းပြုခွင့်မရှိပါ၍ ယခု Sub-Lease အလို့ငှာ ဆောက်လုပ်ရေးဝန်ကြီးဌာနက ကိစ္စရပ်တစ်ခုချင်းအလိုက် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၁၄ အရ ကင်းလွတ်ခွင့်ပြုရန်လိုအပ်ပါသည်၊

(ခ) စာချုပ်(မူကြမ်း)ပါ နိုင်ငံတော်၏အမည်နေရာများတွင် "The Republic of the Union of Myanmar " ဟု အစားထိုး ပြင်ဆင်ရန် လိုအပ်ပါသည်၊

(ဂ) စာချုပ်(မူကြမ်း)တွင် မည်သည့်လုပ်ငန်းကိုလုပ်ကိုင်ရန်အတွက် မြေငှားရမ်းခြင်းဖြစ်ကြောင်းပြည့်စုံစွာ ဖော်ပြသင့်ပါသည်၊

(ဃ) စာချုပ်(မူကြမ်း) Clause 14 ၏ ဒုတိယဝါကျတွင် ရေးသားဖော်ပြချက်မှာ ရှင်းလင်းမှု မရှိဟု ယူဆပါသဖြင့် ပြန်လည်စိစစ်ရေးသားရန် အကြံပြုပါသည်၊

(င) စာချုပ်(မူကြမ်း)EXHIBIT C တွင်ဖော်ပြပါရှိသော Condition များကိုစာချုပ်ဝင်များအား လိုက်နာစေရန်နှင့် လိုက်နာရန်ပျက်ကွက်ပါက မည်သို့ဆောင်ရွက်မည်ကို Sub-Lease Agreement တွင် စာပိုဒ်သီးခြားထည့်သွင်းရေးသားရန် အကြံပြုပါသည်၊

(စ) တံဆိပ်ခေါင်းအက်ဥပဒေပုဒ်မ ၉ အရ တံဆိပ်ခေါင်းခွန်ကင်းလွတ်ခွင့် သို့မဟုတ် သက်သာခွင့် မရရှိသေးလျှင်တံဆိပ်ခေါင်းအက်ဥပဒေအရ ကျသင့်သောတံဆိပ်ခေါင်းခွန်ကို မြေအငှားချထားခြင်းခံရသူကထမ်းဆောင်ရမည်ဖြစ်ပါသည်၊

(ဆ) အခြားလိုအပ်သောနေရာများတွင် မင်နီဖြင့် အနည်းငယ်ပြင်ဆင်ပေးလိုက်ပါသည်။

၃။ ဤစာချုပ်(မူကြမ်း)ကိုပြည်ထောင်စုရှေ့နေချုပ်ဥပဒေနှင့်အညီ ဥပဒေကြောင်းအရသာ ဥပဒေ အကြံဥာဏ်ပေးခြင်းဖြစ်ပါသည်။ ဥပဒေရေးရာမဟုတ်သည့် စီမံရေးရာ၊ ဘဏ္ဍာရေးရာ၊ ကျွမ်းကျင်မှုဆိုင်ရာကိစ္စရပ်များကိုဤရုံးအနေဖြင့်မှတ်ချက်ပေးရန်မရှိပါကြောင်းနှင့်ယင်းကိစ္စရပ်များနှင့်စပ်လျဉ်း၍ သက်ဆိုင်ရာကျွမ်းကျင် သူများနှင့် ဆွေးနွေးညှိနှိုင်းဆောင်ရွက်ရန်အကြံပြုပါသည်။

၄။ Sun-Flower Lace(H.K)Co., Ltd သည် သက်ဆိုင်ရာနိုင်ငံ၏ ဥပဒေအရ တရားဝင် ဖွဲ့စည်းထားသည့် ကုမ္ပဏီဟုတ် မဟုတ်၊ စာချုပ်ပါလုပ်ငန်းကိုလုပ်ကိုင်နိုင်စွမ်းနှင့် လုပ်ကိုင်နိုင်ခွင့်ရှိ မရှိ၊ ငွေကြေးအင်အားပြည့်စုံမှုရှိ မရှိ၊ စာချုပ်တွင် လက်မှတ်ရေးထိုးမည့်သူများသည် တရားဝင်လွှဲအပ်ခြင်းခံရသူများဟုတ် မဟုတ်စသည့် အချက်များနှင့်စပ်လျဉ်း၍ ကြိုတင်စိစစ်ရန်လိုအပ်မည်ဖြစ်ပါသည်။

လို့/ပွက်

၅။ စာချုပ်(မူကြမ်း)ကိုလက်မှတ်ရေးထိုးချုပ်ဆိုပြီးပါက မှတ်တမ်းတင်ထားနိုင်ရန်အတွက်ဤရုံးသို့ မိတ္တူ(၃)စောင်ပေးပို့ပါရန် မေတ္တာရပ်ခံအပ်ပါသည်။

ညွှန်ကြားရေးမှူးချုပ်(တာဝန်)(ကိုယ်စား)
(ကျော်ဆန်း၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်)

မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန
ဆောက်လုပ်ရေးဝန်ကြီးဌာန

SUB-LEASE AGREEMENT

FOR

PLOT NO. D-7

MINGALADON INDUSTRIAL PARK CO., LTD.

YANGON

THE REPUBLIC OF THE UNION OF MYANMAR

Sub-Lease Agreement
Mingaladon Industrial Park

This Sub-Lease Agreement (hereinafter referred to as the "Agreement") is made at , on the day of , 2011 between;

1. **Mingaladon Industrial Park Co., Ltd.,** located at Corner of No. 3 Highway Road and Khayebin Road, Mingaladon Township, Yangon, The Republic of the Union of Myanmar (hereinafter referred to as the "Lessor") on the one part.

and,

2. **Sun- Flower Lace (H.K) Co., Ltd.,** located at Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road, Kowloon, Hong Kong. (hereinafter referred to as the "Lessee") on the other part;

(The Lessor and the Lessee are hereinafter jointly referred to as the "Parties", including any successors by law to replace the "Parties" independently referred to as the "Party".)

NOW, HEREBY MUTUALLY AGREES AS FOLLOWS;

Chapter 1. The Scope of the Agreement

Clause 1. **1.1** The Lessor agrees to lease, and the Lessee agrees to take on the lease, **Plot No. D-7** as per the plan attached hereto as **Exhibit A,** which ***shall be deemed*** as an integral part hereof, the land with the total area of **15,868.46 square-meter** (hereinafter referred to as the "Land"), in the Mingaladon Industrial Park (hereinafter referred to as "MIP"),for the purpose of Manufacturing of Lace, for the period commencing **from the issuing date of the Physical Delivery Receipt** pursuant to Clause 1.2 below and ending on the date 7th February, 2048 (hereinafter referred to as the "Lease Period").

1.2 Subject to the full payment by the Lessee of the Land Use Premium under Clause 3.1 and **Myanmar Investment Commission's permit**, the land shall be delivered to the Lessee by issuing the Physical Delivery Receipt (hereinafter referred to as the "Receipt") attached hereto as **Exhibit B** by the Lessor provided that the Lessor have confirmed that the Lessee has satisfied all of its obligations stipulated within this Agreement.

1.3 Any costs and expenses, which relates to the execution of this Agreement, of the Land and/or the Lessee's business in the MIP shall be borne by the Lessee.

Chapter 2. Warranty and Representation

Clause 2. Each Party represents and warrants to the other Party that it is a legal person duly authorised under the relevant laws and has the right, power, sound financial standing and authority to enter into this Agreement.

Chapter 3. Payment Terms

Clause 3. **3.1** In consideration for the Lessee's right to take on the lease of the Land, the Lessee shall pay the Lessor land use premium (hereinafter referred to as the "Land Use Premium") totally amounting to US$ **509,694.94 (United State Dollars Five Hundred and Nine Thousand Six Hundred Ninety Four and Cents Ninety Four only)** as follows:-

a. FIRST INSTALMENT

The booking fee which has already been received by the Lessor under the Provisional Allotment amounting to **US$ 50,969.49 (United States Dollars Fifty Thousand Nine Hundred Sixty Nine and Cents Forty Nine only)** (hereinafter referred to as the "First Instalment") shall be appropriated for the First Instalment of 10% (ten percent) of the Land Use Premium on the date of signing of this Agreement.

b. SECOND INSTALMENT

Within 30 days after signing of this Agreement, 50% (fifty percent) of the Land Use Premium amounting to **US$ 254,847.47 (United States Dollar Two Hundred and Fifty Four Thousand Eight Hundred Forty Seven and Cents Forty Seven only)** shall be paid to the Lessor (hereinafter referred to as the "Second Instalment") failing which Lessor shall have the right to terminate this Agreement at its own discretion and the First Instalment shall be forfeited.

c. FINAL INSTALMENT

40% (forty percent) of the Land Use Premium amounting to **US$ 203,877.98 (United States Dollars Two Hundred and Three Thousand Eight Hundred Seventy Seven and Cents Ninety Eight only)** (hereinafter referred to as the "Final Instalment") shall be paid to the Lessor by the Lessee either within 4 (four) months after signing of the Agreement or upon the Lessor's issuing of the Receipt whichever comes earlier, failing which the Lessor shall have the right to terminate this Agreement at its own discretion and the First Instalment and the Second Instalment shall be forfeited.

3.2 Each instalment of the Land Use Premium shall only be deemed to be received by the Lessor after the said amounts in full had been remitted and credited to the bank account of the Lessor at the bank designated by the Lessor.

<u>**Chapter 4. Annual Land Rent and Other Fees**</u>

Clause 4. In addition to the above consideration, the Lessee shall pay the annual land rent (hereinafter referred to as the "Land Rent") on yearly basis at the rate of **US$ 0.30** (thirty cents)per year per one square meter, i.e. **US$ 4,760.54 (United States Dollars Four Thousand Seven Hundred Sixty and Cents Fifty Four only)** stipulated in Clause 1 herewith as well as the Management Fees and Utility Charges (hereinafter collectively referred to as the "Fees") to be paid in accordance with the estate conditions of the Mingaladon Industrial Park (hereinafter referred to as the "Additional Conditions") attached hereto as **Exhibit C.** The Lessee shall pay the Land Rent to the Lessor each year not later than the 5th day of December of the preceding year.

Clause 5. The Lessee hereby acknowledges and accepts the right of the Lessor to review and change the rate of the Land Rent at the end of every 5 (five) year period at a rate of no more than 15% (fifteen percent) of the previous rate.

Clause 6. **6.1** Whenever the cadastral surveying has been done and found that there is a change of area of the Land which does not conform to the area as stipulated in the Agreement, the Lessor shall inform the Lessee thereof to pay and the Lessee agrees to pay the new amount of the Land Use Premium, the Land Rent and the Fees, based on the adjusted area of the Land from the subsequent date of such notification.

6.2 Subject to Clause 4 hereof, the Lessee and the Lessor agree that the balance of the Land Use Premium, the Land Rent and the Fees for the adjusted part of Land measured by the Lessor during the period from the commencement date of the Lease Period to the date of the notification by the Lessor to the Lessee pursuant to the first paragraph of this Clause 4 shall not be paid or reimbursed.

Chapter 5. Event of Default

Clause 7. If at any time and for any reason, the Lessee be in default in any payment of the Land Use Premium, the Land Rent and the Fees, the Lessee agrees to pay the Lessor the delayed interest at the rate of 18% (eighteen percent) per year for the unpaid portion of the Land Use Premium, the Land Rent and the Fees, as the case may be, until the date on which the payment is actually remitted and credited to the bank account of the Lessor stipulated in Clause 3.2.

Chapter 6. Security of Annual Land Rent

Clause 8. **8.1** The Lessee agrees to provide a security deposit (hereinafter referred to as the "Security") to the Lessor on the date of the signing of this Agreement by means of cash deposit (hereinafter referred to as the "Cash Deposit") equivalent to the amounts of the Land Rent stipulated in Clause 4.1 and Clause 5 amounting to **US$ 4,760.54 (United States Dollars Four Thousand Seven Hundred Sixty and Cents Fifty Four only).**

8.2 If the Lessee, having received the Lessor's notice after causing any damages and/or losses to the Lessor or being in default of the Land Rent and the Fees caused by the Lessee, the Lessee agrees that the Lessor is entitled to deduct the amount due from the Cash Deposit.

8.3 If the amount of the Cash Deposit falls below the full amount as prescribed in Clause 8.1 for whatsoever reason, the Lessee shall increase the amount of the Cash Deposit to attain such full amount within 45 (forty five) days from the date of the notification by the Lessor.

8.4 If the Land Rent is changed by the Lessor pursuant to Clause 5 of the Agreement, the Lessee shall increase the amount of the Cash Deposit to attain such full amount within 45 (forty five) days from the date of the notification by the Lessor.

8.5 The Security shall be returned to the Lessee with no interest thereon only if and when this Agreement expires or is terminated and all of the obligations of the Lessee have been deemed to be completed by the Lessee.

Chapter 7. Ownership of Constructed Property and the Lessee's Duties

Clause 9. All facilities and materials on the Land brought by the Lessee shall belong to the Lessee (hereunder referred to as the "Lessee's Properties").

Clause 10. The Lessor acknowledges that the Lessee's Properties except immovable assets may be mortgaged, pledged, or guaranteed against the Lessee's debts with financial institutions or any third parties. The Land lease right granted to the Lessee under this Agreement shall not be mortgaged, pledged or guaranteed for any purpose no matter whatsoever reasons or at any event.

Clause 11. Under Clause 10, the Lessee shall not assign or transfer the right to lease the Land to other persons nor transfer to other persons, in whole or in part, its rights or obligations hereunder nor do anything to endanger the Lessor's rights to the Land nor sublease the Land, without the Lessor's prior written approval which shall be issued at the Lessor's sole discretion and subject to the approval of the Myanmar Investment Commission. In such case, the Lessee shall abide by the Myanmar Companies Act, and other applicable Laws, rules and regulations stipulated by the Government and the relevant authorities.

Clause 12. **12.1** The Lessee shall strictly comply with the laws, rules, and regulations of the government and local authorities and observe the order of the Lessor or the Lessor's agent, relating to compliance with this Agreement.

12.2 The Lessee shall ensure that his and/or her foreign personnel and their families shall abide by the Laws of The Republic of the Union of Myanmar and they shall not interfere in the internal affairs of The Republic of the Union of Myanmar.

Clause 13. Within the Lease Period, the Lessee permits the Lessor to inspect the factory building and any other building on the Land with the full cooperation of the Lessee.

Clause 14. The Lessee must keep the Land in good condition at his own expense throughout the Lease Period. The Lessee shall be held responsible for any damages and losses occasioned to the Lessor from loss of possession of the Land due to intrusion by outsiders, or loss of any right and interest of the Lessor in respect of the Land due to negligence, default or wilful act of the Lessee, and shall accordingly compensate the Lessor in full for such damages and losses.

Clause 15. The Lessee shall bear all taxes, duties and fees charged by the government or local authorities throughout the Lease Period on or relating to the payment of the Land Use Premium, the Land Rent or the Fees and/or its business on the Land.

Clause 16. Should the Lessor suffer damages for whatever reason, directly or indirectly, arising from the performance or non-performance by the Lessee, or its employees, agents, servants or visitors in relation to its business in MIP, the Lessee shall be liable for and shall make full compensation for such damages of whatsoever kind to the Lessor.

Clause 17. **17.1** The Lessee shall complete the construction of the factory building on the Land within the period of 2 (two) years or any longer period approved by the Lessor from the date of the commencement of the Lease.

17.2 Should the Lessee fail to complete the construction work within such period, the Lessee agrees that this event shall constitute a breach of this Agreement, and the Lessor reserves the right to terminate this Agreement pursuant to Chapter 9 set out below and the Lessor shall have the right to re-enter into the said Land.

Clause 18. During the construction of the factory building on the Land, the Lessee shall agree to permit the Lessor or his agent to inspect the construction at all times. The Lease shall provide convenience and cooperative support and follow the Lessor's advice. Should the Lessor consider that any construction is not in accordance with the detailed Additional

Conditions, the Lessor is entitled to instruct the Lessee to correct the construction and the Lessee shall make best efforts to observe the Lessor's instruction. If the Lessor considers that the said faults involve an essential element, the Lessor shall have the right to instruct the Lessee to stop the construction immediately. Any delay or damage arising there- from cannot be claimed by any event for the extension of the construction period and/ or for reimbursement by the Lessor. Should the plan or the details of construction involve any fault, the Lessee agrees to let the Lessor decide and such decision shall be final.

Clause 19. The Lessee shall strictly abide by the Additional Conditions and other rules and conditions which shall be attached as an integral part of this Agreement. The Lessee shall comply in full with all the clauses contained therein. In the event of the Lessee's failing to do so, the Lessor shall serve a notice demanding the Lessee to observe and perform in accordance with the Agreement and the Additional Conditions within a specified period, and if the Lessee still fails to perform fully within that period, the Lessor shall sanction the Lessee in accordance with the codes mentioned in the Additional Conditions, and in the utmost, the Lessor shall have the right to terminate the Agreement at its sole discretion and to claim and receive from the Lessee all damages incurred directly or indirectly therefrom.

Clause 20. In the event of Lessee's failing to perform in accordance with any clause, apart from default of payment as specified in Chapter 5, the Lessor shall send a letter of notice to the Lessee demanding observance of the agreement within a specified period, and if the Lessee still does not fully perform within such period, then the Lessor shall have the right to terminate the Agreement at its sole discretion and to claim and receive from Lessee all damages incurred directly ***or*** indirectly therefrom.

Chapter 8. Arbitration

Clause 21. **21.1** If any dispute arises out of this Agreement or any other agreement or document executed in connection with this Agreement, the Parties hereto shall consult with each other in good faith in order to settle such dispute amicably.

21.2 In the event that such dispute can not be settled amicably, it shall be settled in the Union of Myanmar by Arbitration, through two arbitrators, one each one of whom shall be appointed by each Party. Should the arbitrators fail to reach an agreement, then such dispute shall be referred to an Umpire nominated by those arbitrators. The decision

CHAPTER I

DEFINITIONS AND INTERPRETATIONS

In the Additional Conditions of the MIP, the following definitions and interpretations apply:

1) Air Pollution Prevention Device

"Air Pollution Prevention Device" means a device which must be installed by the Lessee at any place which discharges gas product as Industrial Waste, in order to process the gas so that it fulfils the quality standards determined by the Lessor and/ or the Government.

2) Analysis on Environmental Impact

"Analysis on Environmental Impact" means the results of any study on the main impact of the planned business or activities of the Lessee on the environment.

3) Approval Letter for Construction

"Approval Letter for Construction" means the letter issued by the Lessor to the Lessee by which the Lessor consents to the commencement of the construction work for the Lessee's Facilities on the Land.

4) Building Coverage

"Building Coverage" means the ratio between the area of building ground floor and the area of the Land relating to each Facility.

5) Building Height Control

"Building Height Control" means the total height of building in each Facility.

6) Building Permit

"Building Permit" means the permit to be granted by the authority of the Union of Myanmar to the Lessee for, and in connection with, the building of the Facilities.

7) Building Setback Line

"Building Setback Line" means the line which may not be crossed by any building, except for surfaces for parking, and the loading and unloading of materials. The details are specified in Chapter VIII B and Attachment 3.

8) Business Permit

"Business Permit" means the permit to trade and other permits to be granted by the authority of the Union of Myanmar to the Lessee for, and in connection with, the Lessee's business in the MIP.

9) Conditions

"Conditions" means the Additional Conditions and other terms and provisions and any alterations and additions thereto which may be made by the Lessor to regulate the rights and obligations of the Lessor and the Lessee not inconsistent with the existing laws of the Union of Myanmar.

10) Environmental Management Plan

"Environmental Management Plan" means the document prepared by the Lessor that contains the method of handling the main impact on the environment caused by the planned business or activities of the Lessee.

11) Environmental Monitoring Plan

"Environmental Monitoring Plan" means the document prepared by the Lessor that contains the method of monitoring any environmental components affected by the main impacts of the planned business and activities of the Lessee.

12) Facilities

"Facilities" means the Lessees' facilities, such as factories, warehouses and storage, offices, to be constructed and operated on the Land.

13) Government

"Government" means the Government of the Union of Myanmar and any of its governmental authorities.

14) Industrial Estate Site Plan

"Industrial Estate Site Plan" means the plan that indicates the land use and the pattern of roads in the MIP prepared by the Lessor.

15) Industrial Waste

"Industrial Waste" means waste products that result from industrial production processes and other activities by the Lessee and are in the form of solids, dust, liquid or gas which can cause pollution.

16) Industrial Water

"Industrial Water" means the raw water from a tube well that is used for the purpose of production and other needs.

17) Infrastructure

"Infrastructure" means the basic construction carried out by the Lessor such as roads, lighting, industrial water supply system, waste water drainage system, electric power facilities, telecommunications system, fire hydrant system, green open spaces and fencing, details of which are specified in Chapter IV A.

18) Land

"Land" means any lot or lots of land in the MIP leased to the Lessee under the Sub-Lease Agreement.

19) Land Rent

"Land Rent" means the annual rent for the Land to be paid by the Lessee under the Sub-Lease Agreement.

20) Lease Right

"Lease Right" means the rights granted to the Lessee under the Sub-Lease Agreement.

21) Lessee

"Lessee(s)" means a company (companies) who shall take lease of the Land in the MIP under the Sub-Lease Agreement.

22) Lessor

"Lessor" means the Mingaladon Industrial Park Co., Ltd. (MIPCL).

23) Management Fees

"Management Fees" means the fees specified in the item e) of Chapter VI B.

24) MEPE

"MEPE" means Myanma Electric Power Enterprise.

25) MIP

"MIP" means the Mingaladon Industrial Park managed by the Lessor.

26) MPT

"MPT" means Myanma Posts & Telecommunications.

27) Physical Delivery of Land

"Physical Delivery of Land" means the transfer that validates the Lessee's occupation and utilisation of the Land by issuing the Physical Delivery Receipt by the Lessor to the Lessee based upon the provision contained in the Sub-Lease Agreement.

28) Primary Waste Water Treatment Plant

"Primary Waste Water Treatment Plant" means the waste water processing plant equipped by the Lessee on the Land that is used to process Waste Water of the Lessee. Such processed water shall fulfil the waste water quality standards specified in the Attachment 9 contained in the Conditions.

29) Service Fees

"Service Fees" means the fees for the business services rendered by the Lessor pursuant to Chapter IV C.

30) Services

"Services" means maintenance services of Infrastructure and Utilities of MIP and/or business services provided to the Lessee by the Lessor, the details of which are specified in Chapter IV C.

31) Sub-Lease Agreement

"Sub-Lease Agreement" means the "Sub-Lease Agreement of Mingaladon Industrial Park" executed by and between the Lessor and the Lessee, for the lease of the Land from the Lessor to the Lessee.

32) Toxic and Hazardous Substances

"Toxic and Hazardous Substances" means such substances as are included in one or more of the following groups of substances:

(a) Toxic substances,
(b) Explosives,
(c) Flammable substances,
(d) Oxidant and reducing agents,
(e) Explosive and flammable substances,
(f) Pressurised gas,
(g) Corrosives substances/ irritants,
(h) Radioactive substances,
(i) Other toxic and hazardous substances, such as those so determined by the Government.

33) Utilities

"Utilities" means utilities of the MIP such as industrial water, electricity and telecommunication services, details of which shall be specified in Chapter IV B and Chapter VII.

34) Utilities Charges

"Utilities Charges" means the charges for the Utilities to be paid by the Lessee.

35) Waste Water

"Waste Water" means water which results from the industrial production processes and other uses by the Lessee.

36) Waste Water Treatment Plant

"Waste Water Treatment Plant" means the processing plant at the MIP that is used to process Waste Water of the Lessee. Such processed water shall fulfil the waste water quality standards determined by the Lessor and/or the Government.

37) YCDC

"YCDC" means Yangon City Development Committee.

CHAPTER II

AIMS AND PURPOSES

A. **Of the Lessor**

a) To provide a detailed explanation regarding the MIP, including Infrastructure, Utilities and supporting facilities available, so that the Lessee can obtain complete information regarding the Lessee's construction of Facilities and its operation at the MIP;

b) To provide the necessary information regarding the terms and conditions which must be satisfied by the Lessee to obtain the land, construct and operate Facilities at the MIP.

B. **Of the Lessee**

a) To be aware of the services provided by the Lessor in supporting the expeditious construction and operation of its Facilities at the MIP;

b) To be aware of the rights and obligations in connection with the construction and operation of its Facilities at the MIP;

c) To construct and operate the Facilities at the MIP in compliance with the Conditions.

CHAPTER III

LAND USE AND TYPE OF INDUSTRY

A. Land Use

a) The utilisation of the Land must comply with the provisions as specified in the Business Permit and Building Permit. Any change in utilisation must have the prior approval of the authorities issuing such permits, and of the Lessor.

b) The Lessee is obliged to complete the construction work for the Facilities within the period specified in the Approval Letter for Construction.

B. Type of Industry

The Lessee shall be permitted to operate its business at the MIP provided that:

a) They comply with the Utilities Codes contained in the Conditions;

b) They comply with the Building Codes contained in the Conditions;

c) They comply with the Construction Codes contained in the Conditions;

d) They comply with the Environmental Codes contained in the Conditions;

The Lessee will not be permitted to operate any industry which is prohibited by the Government.

CHAPTER IV

INFRASTRUCTURE, UTILITIES AND SERVICES

The Lessor shall provide the following Infrastructure, Utilities and Services for the Lessee.

A. Infrastructure

a) Roads, sidewalks;

An arterial road, 8 m wide, with concrete paved surface and 3 m wide paved sidewalks on both sides of the road.

Secondary roads, 7 m wide, with a concrete paved surface and 1.5 m wide paved sidewalks on both sides of the road.

b) Tube wells, water tanks and water supply pipes running alongside each road with a supply capacity of 5,000 m^3/ day for Phase 1 and pressure of 0.5 kg/ cm^2;

c) Waste Water Treatment Plant and sewer pipes running alongside each road with a treatment capacity of 5,000 m^3/ day for Phase 1. In addition, a laboratory for the determination of water quality will be installed;

d) Drainage ditches at both sides of each road;

e) Electric power lines (33 kV) and related facilities in the MIP, supplied and maintained by the MEPE;

f) Telecommunication/facsimile network using the service of the MPT;

g) Street lights at every 30 m alongside the arterial and secondary roads;

h) Fire hydrants placed alongside roads at 200m intervals;

i) Industrial estate security system including security station and security fence around the circumference of the MIP;

j) Landscaping;

k) The MIP management office;

l) Public green open spaces;

With regard to the above Infrastructure, the Lessee shall be charged the Management Fees pursuant to the item e) of Chapter VI B.

B. **Utilities**

a) Water from tube wells, stored in water tanks for delivery to the Lessee;

b) Processing of Waste Water, discharged by the Lessee of the MIP, at the Waste Water Treatment Plant;

The Waste Water Treatment Plant shall process the Waste Water, to meet the requirements of the Government; and then discharge the treated water at the designated point;

c) Utilities (other than the Industrial Water), such as telephone and electric power installations, made available to the Lessee by the MPT and the MEPE respectively.

The Lessor shall provide the above Utilities on the terms and conditions contained in the Conditions and the Lessee shall be charged the Utilities Charges for such Utilities at the rate in the price list to be provided by the Lessor and/or the related agencies such as the MEPE and the MPT from time to time.

C. **Services**

a) Maintenance of roads, sidewalks, street lights, drainage, landscaping and cleaning of public areas;

b) Fire fighting services in co-ordination with the regional fire-fighting unit and/or Lessee's own fire-fighting unit;

c) Maintenance of security and order at the MIP in co-ordination with the Lessee's own security;

The above items of a), b) and c) are to be covered by the Management Fees.

d) Assistance to foreign Lessees in seeking local partners;

e) Assistance to the Lessee in obtaining investment approval from the concerned authority;

f) Assistance to the Lessee in the preparation of and procurement of the Building Permit, including the preparation of documents;

g) Assistance to the Lessee for the procurement of design and construction services;

h) Assistance to the Lessee for the procurement of packing services, warehouse services, container services and forwarding services, including transportation to/from the seaport/dryport;

i) Recruitment advice for the Lessee requiring additional manpower;

j) Assistance to the Lessee for the procurement of work permits for foreign manpower.

For the above items of d) through j), the Lessee shall be charged the Service Fees at the rate in the price list to be provided by the Lessor from time to time.

CHAPTER V

RIGHTS AND OBLIGATIONS OF THE LESSOR

A. Rights

The Lessor shall be entitled to:

a) Prohibit the Lessee from operating on the Land if the type of industry does not comply with the criteria as specified in Chapter III of the Conditions;

b) Impose sanctions upon any Lessee violating the provisions of the Sub-Lease Agreement and/or the provisions herein in accordance with the Sub-Lease Agreement and/or Chapter XI of the Conditions;

c) Make necessary amendments to parts of the Conditions, giving at least one month's prior notice to the Lessee before the amendment is made;

d) Collect the annual Land Rent under the Sub-Lease Agreement, Utilities Charges, Service Fees and Management Fees from the Lessee;

e) Receive reports once a month on the results of monitoring the quality of the Waste Water produced by the Lessee;

f) Check air, noise and waste water emissions without prior notice to the Lessee;

g) Co-ordinate the distribution of all contributions by the Lessee to the Government agencies or to any other agencies;

h) Manage the overall security and order at the MIP.

B. **Obligations**

The Lessor shall be obliged to:

a) Protect the Lessee from any conflicts with other parties arising in respect of the Land;

b) To provide the Lessee with Infrastructure, Utilities and Services specified in Chapter IV of the Conditions;

c) Maintain Infrastructure at the MIP, specified in Chapter IV of the Conditions, in optimal operational condition;

d) Maintain security and order at the MIP.

CHAPTER VI

RIGHTS AND OBLIGATIONS OF THE LESSEE

A. Rights

The Lessee of the MIP shall be entitled to:

a) Utilise the Land in compliance with the provisions as specified in the Business Permit and Building Permit;

b) Obtain the Approval Letter for Construction from the Lessor;

c) Obtain technical advice from the Lessor relating to the Infrastructure, Utilities and Services provided by the Lessor as explained in Chapter IV;

d) Utilise the Services provided by the Lessor pursuant to Chapter IV C of the Conditions.

B. Obligations

The Lessee of the MIP shall be obliged to:

a) Obtain the Business Permit and Building Permit issued by the competent authority;

b) Comply with the Building Codes and requirements of authorities concerned, regarding the requirements for sanitation and lighting in the work place;

c) Comply with the terms and requirements of the Construction Codes contained in the Conditions;

d) Construct the Facilities within the period specified in the Approval Letter for Construction;

e) Pay the Management Fees for the maintenance of the Infrastructure and Services mentioned in items a) through c) of Chapter IV C of the Conditions;

The Management Fees for the first year shall be calculated on a monthly basis from, and inclusive of, the month in which the date of the Physical Delivery of the Land falls, up to the end of that year, and shall be paid within 30 days after the date of the Physical Delivery of the Land.

Payment for the subsequent years shall be made annually on or before the first Myanmar's working day of January of each year.

The amount of the Management Fees shall be US$ 0.04 per m^2 per month, reviewed every year by the Lessor, and adjusted according to the levels of future costs and expenses.

f) Pay the Utilities Charges for the Utilities;

g) Pay the Service Fees for the Services mentioned in the items of d) through j) of Chapter IV C of the Conditions;

h) Pay costs to remedy damages to any Infrastructure and/or Services of the MIP caused by the Lessee and/or any other parties for which the Lessee is responsible;

i) Pay the Land Rent, property taxes and other costs and expenses, relating to utilisation of the Land commencing from the month in which the date of the Physical Delivery of the Land falls;

j) Construct a Primary Waste Water Treatment Plant on the Land in order that the treated Waste Water quality complies with the requirements specified in the Environmental Codes of the Conditions. The construction of a Primary Waste Water Treatment Plant shall be in accordance with the Construction Codes contained in the Conditions;

k) Monitor the quality of treated Waste Water at the Lessee's discharge points and submit a report regarding the result of such monitoring to the Lessor once a month. Failure to comply with this provision shall result in sanctions (specified in the Chapter XI);

l) Exercise control of gas and dust emissions (if any) until final discharged levels comply with the requirements mentioned in the Environmental Codes contained in the Conditions;

m) Control the level of noise in accordance with the Environmental Codes contained in the Conditions;

n) Manage Toxic and Hazardous Substances (if any) in accordance with the Environmental Codes contained in the Conditions;

o) Construct a drainage system (within the Land area) in accordance with the Construction Codes contained in the Conditions:

p) Comply with the terms and conditions of work, health and safety in accordance with the laws and regulations of the Government;

q) Maintain security and order within the Land area;

r) Establish a primary fire-fighting system, to comply with the fire codes of the Government and to carry out fire drills at least once every six months;

s) Accept responsibility for any injury or damage to persons or properties resulting from an Act of God affecting the Facilities and/ or the Land;

t) Comply with the Utilities Codes, the Building Codes and the Construction Codes regarding the installation/ connection of the Utilities and construction of the Facilities;

u) Observe and comply with other terms and conditions in the Sub-Lease Agreement.

CHAPTER VII

UTILITIES CODES

A. Industrial Water

a) Quality

i) Specification of raw water for industrial purposes at the MIP is provided by the Lessor from time to time upon the Lessee's request. If Lessee's requirement of water is different specification, the Lessee may install at its own expense the necessary facilities or equipment.

ii) Tube wells with a total capacity of 5,000 m^3 per day will be constructed for the Phase I. No tube well shall be installed by the Lessee in the Land.

b) Measurement

In order to measure the volume of Industrial Water consumed by the Lessee, the Lessee shall have a flow meter installed on the incoming supply pipe. The flow meter will be supplied by the Lessor and the Lessee shall bear the cost of the meter and its accessories at following rates.

Cost of meter and its accessories	
For 100 mm diameter inlet pipe	US$ 1,200/ set
For 80 mm diameter inlet pipe	US$ 1,000/ set
For 50 mm diameter inlet pipe	US$ 700/ set

c) Connection

i) Any Lessee requiring the Industrial Water shall submit an application, in writing, to the Lessor;

ii) The required quantity of Industrial Water and demand schedule shall be included in such an application;

iii) The Lessee shall, at its own cost, connect its Industrial Water pipe complete with the flow meter set supplied by the Lessor as above to the incoming Industrial Water supply pipe of MIP at the connecting point located inside the Land (See Attachment 1);

iv) Such connection shall be completed within four weeks from the Lessor's delivery of flow meter set to the Lessee;

v) The Lessee shall make a monthly payment to the Lessor for the combined charges of consumption of Industrial Water and treatment of Waste Water, at the rate of US$ 0.50 per m^3 of Industrial Water consumed.

d) Water Storage Tank

The Lessee shall, at its own cost, provide an Industrial Water storage tank within the Land in accordance with its operation needs. (See Attachment 1)

B. **Electric Power**

a) The electric power shall be supplied by the MEPE.

b) The connections for electric power supply shall be carried out at the cost of the Lessee on the terms and conditions set forth by both the Lessor and the MEPE. The method of receiving power supply shall be in accordance with Attachment 7-A, 7-B and 7-C;

c) The Lessee shall obtain prior approval from the Lessor regarding the maximum power consumption and method of receiving power supply from MEPE.

d) The Lessee shall, at its own cost, make the necessary arrangement to apply for the supply of electricity from the MEPE after getting approval from the Lessor as above.

C. **Telecommunication**

The Lessor shall make conventional telecommunication system through the MPT available to the Lessee.

a) Any Lessee requiring the conventional telecommunication system shall submit an application for allocation of the lines, in writing, to the Lessor.

b) Connection of the telecommunication;

i) The Lessee shall pay the following charges to the Lessor on the connection;

Initial Installation Fee (IDD Tel.)	US$ 2,000/- line
Initial Installation Fee (IDD Fax.)	Above plus about US$ 600/- line

The above rates shall be subject to change.

ii) Connections shall be carried out pursuant to the prevailing terms and conditions determined by the MPT.

c) In the case of damage to the network of the Lessee, the damage shall be the responsibility of the Lessee.

D. Waste Water

a) Sewerage of the Waste Water shall be by concrete pipes or PVC pipes.

b) The quality of the Waste Water discharged from the Land shall be properly monitored by both the Lessee and the Lessor by means of routine sampling.

c) Connection to the sewer line:

i) The Lessee shall submit an application, in writing, together with drawings, to the Lessor;

ii) The quantity and quality of the Waste Water to be discharged and the proposed connection date shall be mentioned in such application.

d) Other Provisions:

i) Any Lessee producing Waste Water that has not fulfilled the Waste Water quality standards required by the MIP, as specified in the Attachment 9 contained in the Conditions, and utilising the Waste Water Treatment Plant of the MIP, shall be obliged to construct a Primary Waste Water Treatment Plant at its own cost in the Land in order that the Waste Water discharged by the Lessee fulfils the quality standards of the MIP.

ii) The construction of the Primary Waste Water Treatment Plant by the Lessee must follow the system specified in Attachment 2.

iii) Any violation of Waste Water quality, as determined by the MIP and/or the Government, shall result in the temporary closure of the Lessee's Industrial Water Supply and Waste Water outlet. Such closure shall be carried out after the Lessee's failure to meet the quality standards, notwithstanding having been sent three (3) warning letters by the Lessor. All consequences and/or losses resulting from such closure shall be the full responsibility of the Lessee.

iv) The temporary closure of the Lessee's Industrial Water supply and Waste Water outlet shall be lifted only after the Lessee has taken all necessary measures to comply with all the Waste Water quality standards mentioned above.

E. **Garbage Disposal**

a) The collection of garbage shall be carried out by a garbage disposal contractor in co-operation with the YCDC;

b) Garbage produced by the Lessee shall be collected and transported to the final garbage dump located outside the MIP by the garbage disposal contractor;

c) Garbage disposal fee/charges shall be paid to the garbage disposal contractor directly by the Lessee;

d) It is prohibited to burn any garbage on the Lessee's Land, except in an incinerator approved by the Lessor;

e) Garbage containers must be placed on the Lessee's Land in such a way that they will be properly protected and easily emptied by the garbage disposal contractor;

f) The Lessee shall be responsible for the sanitary condition of its garbage containers.

F. **The Handling of Toxic and Hazardous Substances**

a) Any Lessee using and/or producing Toxic and/or Hazardous Substances, either being final products or waste products, shall be responsible for the handling of such Toxic and/or Hazardous Substances in accordance with the Environmental Codes contained in the Chapter X;

b) Handling of Toxic and/or Hazardous Substances on the Lessee's Land shall be by means of provisional storage until the Industrial Waste Management Centre for Dangerous and Poisonous Waste is established by the YCDC;

c) Any Lessee handling Toxic and/or Hazardous Substances shall be obliged to submit monthly reports regarding the types and quantities of such Toxic and/or Hazardous Substances used, as final products or as waste products of production, to the Lessor;

d) The Lessor shall control the implementation of the Environmental Codes contained in the Conditions, and may impose sanctions in the case of any violation of such provisions.

CHAPTER VIII

BUILDING CODES

In order to create pleasant surroundings, secure privacy and control noises, the Lessee must comply with the following for the design of the Facilities:

A. Land Use

The Land must be used in accordance with the provisions specified in the Lessee's Business Permit. It is prohibited to use the Land for residential purposes.

B. Building Setback Line

(See Attachment 3)

Fronting 8 metre wide arterial road :
Building Setback Line = 15 m;

Fronting 7 metre wide secondary road :
Building Setback Line = 10 m;

Fronting Highway No. 3 :
Building Setback Line = 20 m;

Fronting Neighbouring Lot:
Building Setback Line = 6 m;

The structures excluded from the above restrictions are :

- Open car parking area;
- Sentry box (maximum 2 storey or 6 m height; maximum floor area of 20 m^2 per storey);
- Flagpole;
- Water tanks etc., which are approved by the Lessor;
- Basements or other underground structures which do not project beyond the boundaries of the Land, which are covered by soil and vegetation, and which are approved by the Lessor.

Note: The Lessee shall obtain prior approval from the Lessor regarding any kind of structures or buildings to be constructed inside the Building Setback Line.

C. **Building Ratio**

The maximum Building Coverage = 60% (sixty percent) of the area of the Land;

The maximum Building Height Control = 3 stories (maximum height = 18 metres).

D. **Green Open Space**

Green Open Spaces are areas planted with vegetation and shall constitute at least 10% of the area of the Land.

E. **Specification of Fence**

		Fence facing Road	Adjacent Neighbour Boundary Fence
Maximum fence height	:	2 m.	2 m.
Type of fence	:	Transparent.	Any Type

Footing shall not encroach upon the adjacent plot (See Attachment 4).

F. **Building and Road Foundation**

Soil investigation in the Land shall be conducted at Lessee's own cost and responsibility. The Lessee is also responsible for the bearing capacity of the Facilities and its ancillary structures in the Land.

G. **Utilities Connection**

The connection point of the Industrial Water and flow meter, Waste Water drainage, rain water drainage, telephone/facsimile and electricity shall be as shown in Attachment 1, 2, 5, 6 and 7-A, B & C respectively.

The internal road crossing of the power lines in the MIP shall be through the conduit provided by the Lessor under the road (See Attachment 7-C).

H. **The Lessee's Facilities Construction Plan**

Before any construction works start, the Lessee shall submit to the Lessor the Lessee's Facilities Construction Plan with all descriptions in English and indicating in detail the design of the Facilities covering the following:

a) Access road(s) and culvert,

b) Industrial Water connection and storage tank(s),

c) Waste Water sewer system and connection including Primary Waste Water Treatment Plant, if any,

d) Rain water drain system and connection,

e) Telephone/ facsimile line connection,

f) Location of boilers (if any), diesel and other fuel storage tanks,

g) Fire protection system(s),

h) Electric power connection and distribution system,

i) Fencing,

j) Office(s),

k) Factory(s),

l) Parking area(s),

m) Warehouse(s),

n) Cargo handling space(s),

o) Canteen(s), including kitchen(s),

p) Landscaping,

q) Garbage handling space.

r) Incinerator(s) (if any),

I. Parking Area

It is prohibited to park any vehicles in public areas, except in the designated public parking areas. The Lessee must provide proper parking areas for cars, buses, trucks, trailers, etc. in the Land.

J. Storage of Goods and Equipment in Open Areas

Any goods stored in open areas on the Land must be stored in an orderly manner so that they do not disturb the aesthetic appearance of the outside.

K. **Cargo Handling Space**

It is prohibited to load and/or unload any goods in public areas. The Lessee must provide cargo handling space(s) on the Land if it is necessary for its business.

L. **Fire Prevention**

The Lessee must provide sufficient fire extinguishing equipment or fire hydrants on the Land. Public fire hydrants are provided on the side of the roads by the Lessor.

M. **Access Road Construction**

The Lessee should obtain the prior approval of the Lessor before constructing any access road(s) to the Land. (See Attachment 8)

N. **Preliminary Construction**

The Lessee may commence the preliminary construction of the Facilities before obtaining the Approval Letter for Construction from the Lessor by giving a notice in writing to the not later than ten (10) days prior to the commencement of such preliminary construction, provided that the Lessee shall hold the Lessor harmless from any loss or damage arising from such preliminary construction including any claim, fine or punishment by the Government and that such preliminary construction shall be done in compliance with the Building Codes and the Construction Codes as much as practicable.

CHAPTER IX

CONSTRUCTION CODES

1. The Lessee shall submit to the Lessor, at least two (2) weeks prior to application for the Building Permit, the following:

   i) Facilities Construction Plan as described in Chapter VIII H and Construction Schedule,
   ii) Temporary Works Plan,
   iii) Heavy Equipment/ Materials Transportation Plan.

2. The Lessee, together with its contractor, after having provided to the Lessor the relevant application forms and drawings, shall invite the Lessor for joint on-site inspection and obtain approval from the Lessor prior to the following works;

   i) Connection of Industrial Water to the Land,
   ii) Connection of telephone/ facsimile line(s) to the Land,
   iii) Construction of access road(s) to the Land,
   iv) Construction of rain water drainage connecting to MIP's drainage,
   v) Connection of the Lessee's Waste Water pipe line to MIP's sewer line,
   vi) Connection of electric power to the Land,
   vii) Construction of any structures within the Building Setback Line,
   viii) Construction of any structures outside the Land (if any).

3. The Lessee shall control its contractor in order to satisfy the Conditions during the construction period;

4. The Lessee shall be obliged to inform its contractor of, and include in any contract made with the contractor, the following terms and conditions:

4.1. Security and Sanitary Control

   i) The contractor's employees should identify themselves, by means of a helmet, identity card, etc., whenever they enter into the MIP, in order to facilitate inspection;

   ii) The contractor shall provide sufficient temporary toilets in the proximity of the construction works in the Land;

   iii) The contractor shall prohibit the setting up of any business activities in the public areas, including the construction of small shops, etc.;

iv) The contractor shall take the proper measures necessary to prevent noise, vibration and soil dust.

v) The contractor shall prevent vehicles used for construction activities from discharging materials onto the road(s), especially soil, mud, etc. If such materials are discharged onto the road(s) by the contractor, the contractor shall immediately clean the road(s);

vi) The speed limit of vehicles inside the MIP is maximum 10 miles per hour (16 kilometres per hour);

vii) The contractor shall prevent fire related accidents by applying strict control on fires;

viii) The contractor shall regularly transport all waste materials from the MIP and shall not permit the accumulation of materials on the Land;

ix) The contractor shall take the proper measures necessary to prevent soil, sand, dirt, oil, waste water etc., from entering the rainwater ditches/ drainage systems.

4.2. Development Implementation Control

The Lessee will ensure the following:

i) The contractor shall consult with the Lessor regarding any underground work;

ii) The contractor shall implement the underground work only after informing all of the parties concerned, irrespective of the volume of the underground work;

iii) The contractor shall explain to the Lessor any construction works required;

iv) The contractor shall provide washdown point(s) for vehicles such as earth moving trucks, ready-mixed concrete trucks and material transport vehicles leaving the Land, either on the Lessee's Land or at such a place as shall be designated by the Lessor, in order to prevent the road from being dirtied;

v) The contractor shall carry out loading/ unloading of heavy materials or equipment inside the Lessee's Land, and not on public roads and areas within the MIP;

vi) The contractor shall guide heavy-transport vehicles directly to the Lessee's Land by simplifying the entry control system, and after giving prior notice to the Lessor, prevent parking activity en-route;

vii) The contractor shall immediately report to the Lessor any damage to public facilities/ utilities, caused by the contractor or the Lessee;

viii) The contractor shall demolish all temporary works immediately after the completion of the construction work;

ix) The contractor shall propose for the approval by the Lessor, the development of (an) access road(s) needed for construction activities.

4.3. Deposit

i) The Lessee shall cause the contractor to deposit with the Lessor, not later than seven (7) days prior to commencement of construction works, one percent (1%) of the total amount of the contract between the Lessee and contractor, but not less than US$ 5,000.00 (United States Dollars Five Thousand only), in order to secure costs of repairing any damage to the Infrastructure and other facilities of the MIP;

ii) The Lessor shall reimburse the deposit to the contractor, without interest, after the Lessor has confirmed the satisfactory completion of construction and deducted from the deposit the total estimated required cost of repairs to the Infrastructure and other facilities of the MIP, if any, such cost being solely determined by the Lessor.

CHAPTER X

ENVIRONMENTAL CODES

A. Environmental Standards

a) Waste Water

The Waste Water from the Lessee's Facilities shall fulfil the requirements determined by the Lessor as shown on Attachment 9. In the case where the Waste Water does not fulfil such requirements, the Waste Water must be processed at the Primary Waste Water Treatment Plant equipped by the Lessee prior to being discharged into the Waste Water drainage system of the MIP.

b) Waste Gas, Offensive Smell and Dust

Any Lessee producing gas, offensive smell and/ or dust shall be obliged to install suitable Air Pollution Prevention Devices, so that any discharge to the atmosphere shall fulfil the requirements determined by the Lessor (See Attachment 10 and 11) and/ or the Government.

c) Noise

Any Lessee producing noise shall be obliged to control such noise, in order to fulfil the requirements determined by the Lessor (See Attachment 12) and/ or the Government.

B. Environmental Impact Control

In order to control the environmental impact of the industrial activities, the Lessor and the Lessee shall be obliged to manage the activities in the MIP in accordance with the rules stated in the Environmental Management Plan and the Environmental Monitoring Plan which include the following items:

a) Environmental Management Plan to be carried out by the Lessor during the estate construction phase shall include the following:

i) Construction of protection works in order to prevent soil erosion of the dike;

ii) Construction of drainage ditches in order to intercept rainwater run-off;

iii) Construction of the Waste Water Treatment Plant for the Waste Water and domestic sewerage system;

iv) Construction of roads and parking areas in accordance with the prevailing pavement standards in the Union of Myanmar;

v) Immediate implementation of a planting programme, particularly alongside the estate roads, and designating the minimum green open space which shall constitute 10% of the estate area;

vi) Instruct construction contractors to pay attention to the control of soil dust and noise in the performance of their works;

b) Environmental Management Plan to be carried out by the Lessor during the estate operation phase shall include the following:

i) The effective maintenance of roads and water ditches on the estate;

ii) The operation of the Waste Water Treatment Plant that is used to process the Waste Water produced by the industrial and non-industrial activities of the Lessees in the MIP. Such Waste Water shall be supplied to the Waste Water Treatment Plant through the MIP's Waste Water drainage system;

iii) The co-ordination of garbage disposal contractors to clean public garbage daily;

iv) The maintenance of the landscape in public spaces;

v) The effective control of security and order at the MIP in co-ordination with the security units of the Lessee and the police.

c) Environmental Management Plan to be carried out by the Lessee during the Facilities construction phase shall include the following:

i) Designing and implementing the construction on the Land in compliance with regulations on Building Setback Line, Building Coverage, Building Height Control and green open spaces as determined herein.

ii) The construction of roads, parking and cargo handling areas in accordance with the prevailing pavement standards in the Union of Myanmar.

iii) Take proper measures necessary to prevent from noise, vibration and soil dust.

iv) The immediate carrying out of planting in all green open spaces with trees, shrubs and grass;

d) Environmental Management Plan to be carried out by the Lessee during the industrial operation phase shall include the following:

   i) The processing of waste gas, offensive smell and the prevention/ reduction of noise (if required) in accordance with the requirements of the Lessor and/ or the Government.

   ii) The processing of the Waste Water, if the quality does not comply with the requirements determined by the Lessor and/ or the Government.

   iii) The management of Toxic and/ or Hazardous Substances (if any) in accordance with the requirements of the Lessor and / or the Government;

C. **Environmental Monitoring Plan**
(See Attachment 9)

a) Environmental Monitoring Plan to be carried out by the Lessor during the estate construction phase shall include the following:

   i) Monitoring drainage, the possibilities of soil erosion and water retention;

   ii) Monitoring the ambient air quality;

   iii) Monitoring planting, after the completion of a part of construction;

b) Environmental Monitoring Plan to be carried out by the Lessor during the estate operation phase shall include the following:

   i) Monitoring the drainage system regularly, especially during rainy season;

   ii) Monitoring the ambient air quality in the MIP regularly, and in any suspected cases of non compliance with the requirements;

   iii) Monitoring noise levels regularly, and in any suspected cases of non compliance with the requirements;

   iv) Monitoring the quality of the Waste Water discharged by the Lessee at the monitoring pit regularly, in order to confirm compliance with the quality standards determined in the Attachment 9 of the Conditions;

   v) Monitoring the quality of the Waste Water discharged from the Waste Water Treatment Plant regularly, in order to confirm compliance with the quality standards determined by the Lessor and/ or the Government;

vi) Monitoring the condition of vegetation in the green open space regularly, in order to maintain such vegetation in good condition;

c) Environmental Monitoring Plan to be carried out by the Lessee during the Facilities construction phase shall include the following:

i) Monitoring noise and air quality resulting from construction, in order to confirm compliance with quality standards determined by the Lessor and/ or the Government (See Attachment 10, 11 & 12);

d) Environmental Monitoring Plan to be carried out by the Lessee during the Facilities operation phase shall include the following:

i) Monitoring the results of waste gas and noise prevention/ reduction management and reporting the results to the Lessor once a month (See Attachment 10, 11 & 12);

ii) Monitoring the function of all drainage (Waste Water, sewerage and rainwater) once a month;

iii) Monitoring the result of garbage disposal management in order to ensure good sanitation (monthly inspection/ observation) ;

iv) Monitoring the result of temporary handling of Toxic and/ or Hazardous Substances (if any) and reporting the result to the Lessor once a month.

v) Monitoring the maintenance of vegetation in the green open space regularly in order to retain its good condition;

D. Environmental Management in the Facilities

a) The Lessee shall be obliged to provide:

i) Canteens for employees;

ii) The number of sanitary facilities in accordance with the standards of the authorities concerned (See Attachment 13);

iii) Air ventilation requirements shall be fulfilled during the Lessee's industrial operations (See Attachment 14).

CHAPTER XI

SANCTION CODES

1. Any Lessee violating any of the Environmental Standards regarding the handling of Toxic and Hazardous Substances and/ or others shall be subject to sanction as specified by the Government.

2. In the case of delayed payment of the Management Fees, Utilities Charges and/ or Service Fees, interest shall be imposed at the rate of eighteen percent (18 %) per year.

3. Any Lessee failing to report results of the Waste Water quality monitoring to the Lessor shall be subject to the following:

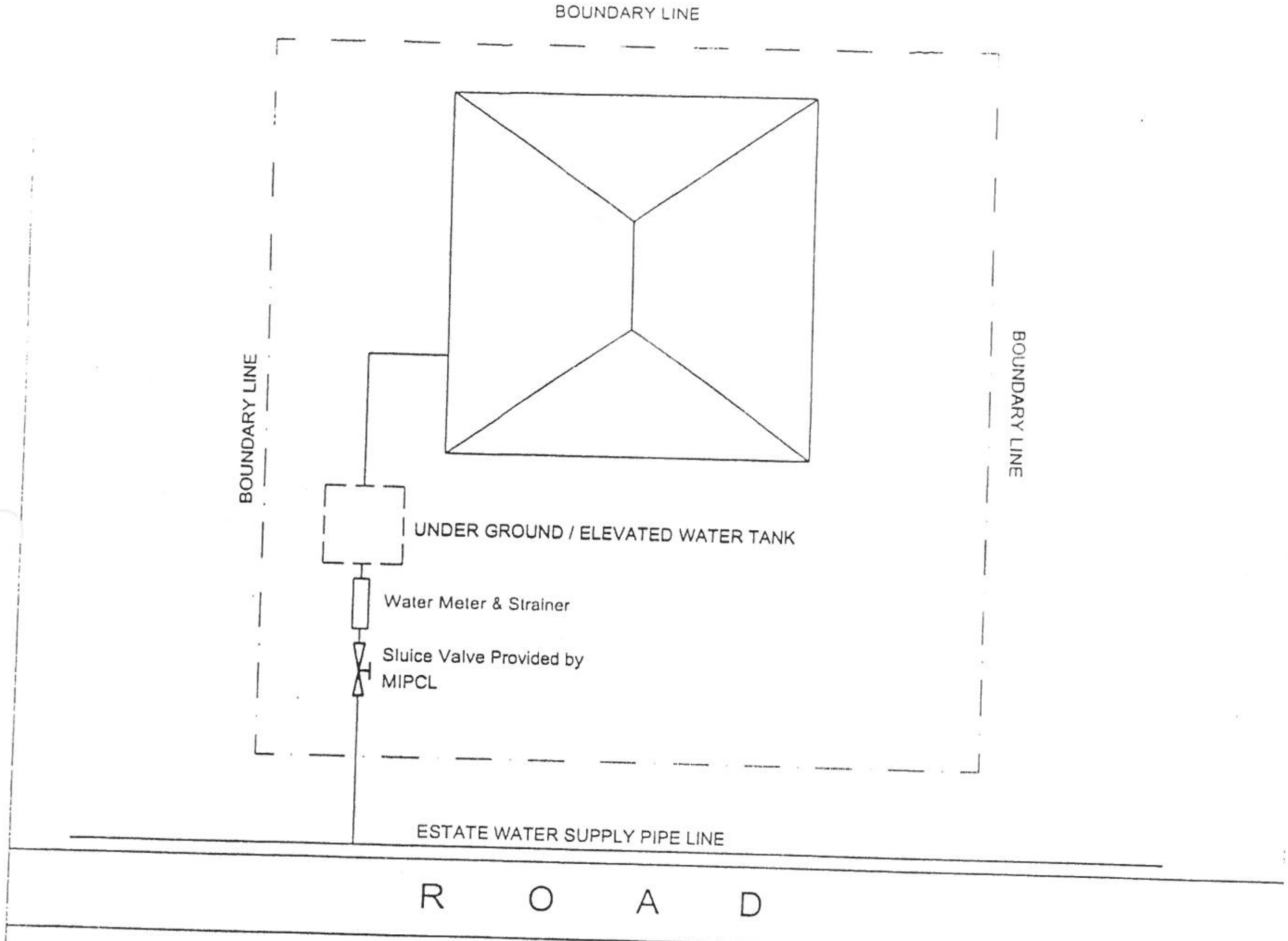
   i) Three (3) written warnings;

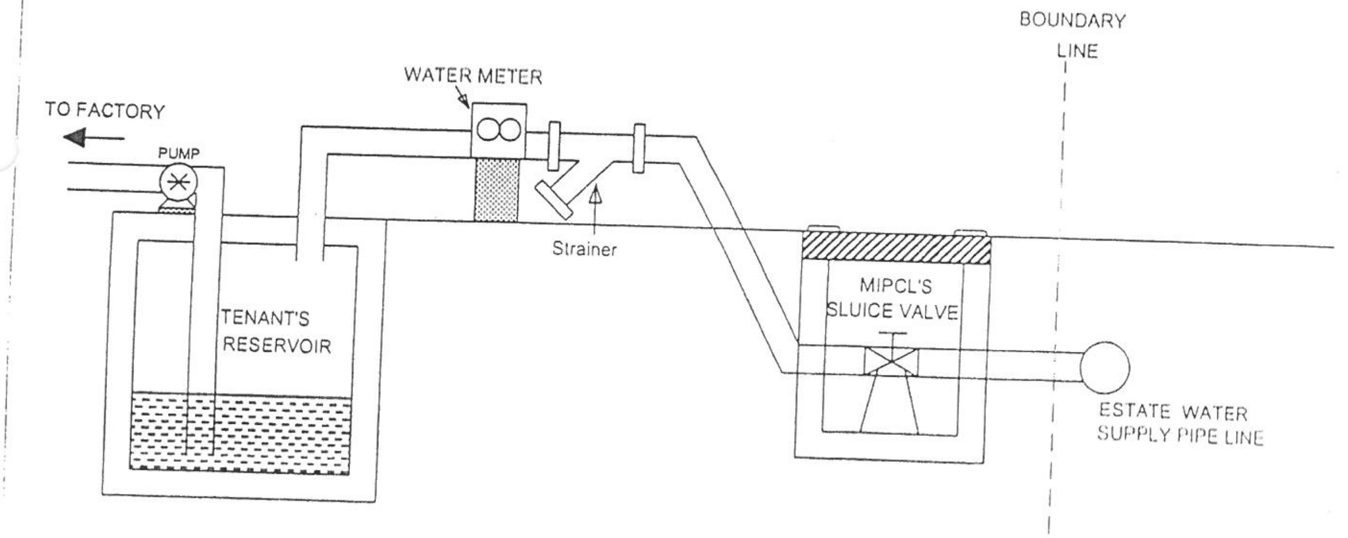
   ii) Closure of the Lessee's Waste Water outlet and Industrial Water supply pipe, if the Lessee fails to heed the above warnings.

4. Any Lessee failing to meet the Waste Water quality standard, as required by the Lessor, and/ or the Government, shall be given a period of one week to improve the Waste Water quality. If the Lessee still fails to comply with such required standards, the Lessee's Waste Water outlet and Industrial Water supply pipe shall be subject to closure.

INDUSTRIAL WATER CONNECTION

ATTACHMENT 1



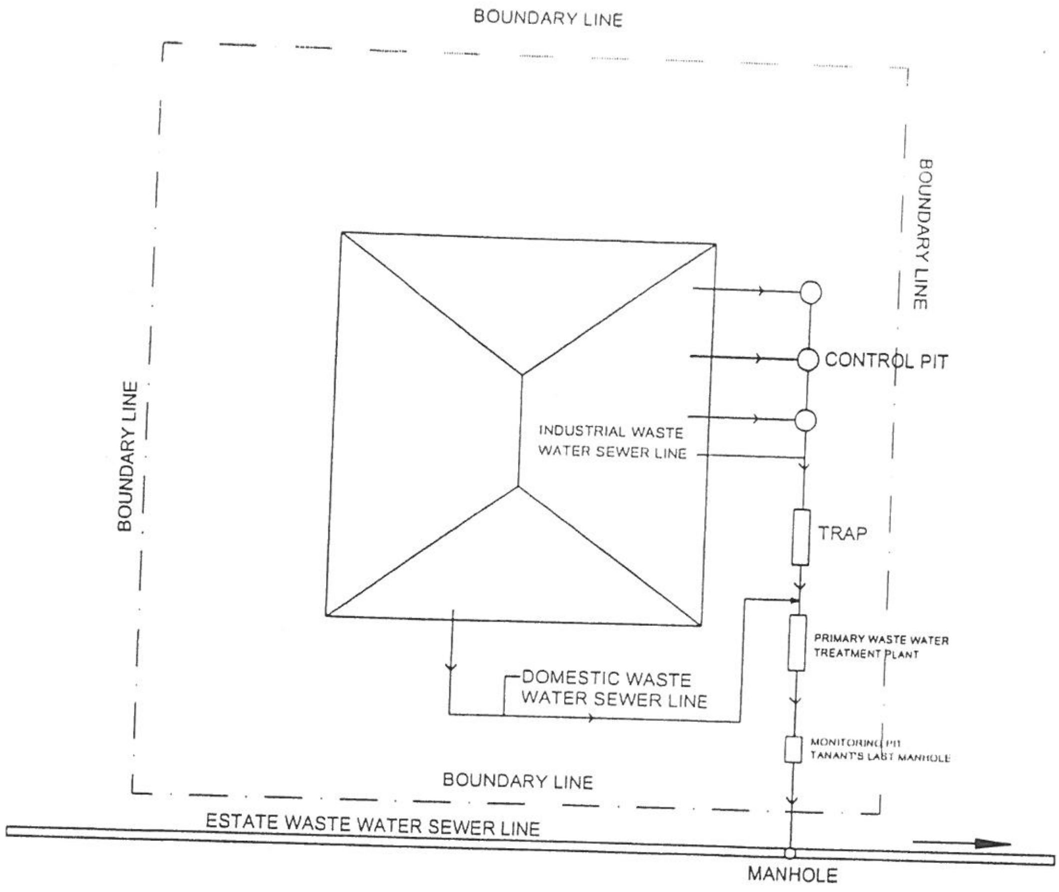


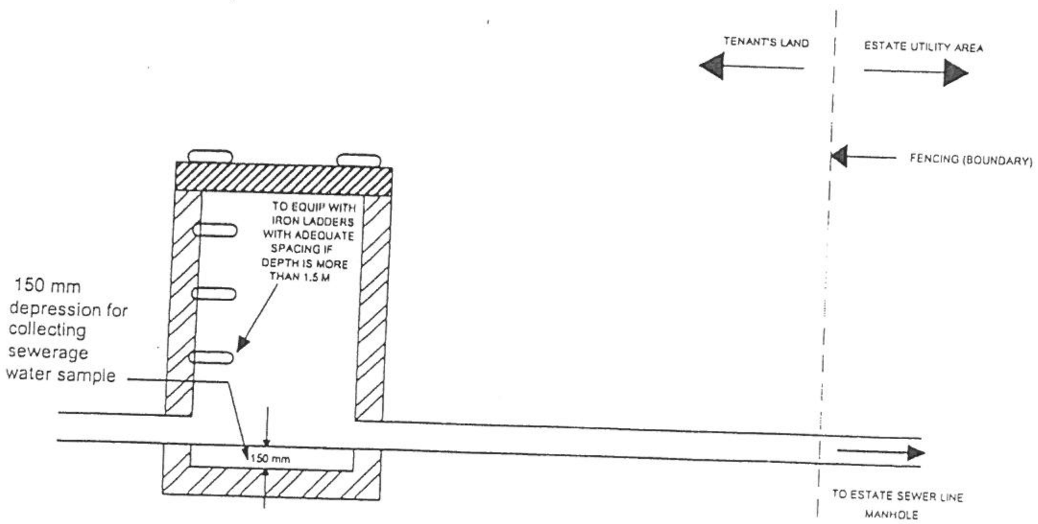
CROSS SECTION OF

INDUSTRIAL WATER CONNECTION

WASTE WATER SEWER SYSTEM REQUIREMENT

ATTACHMENT 2

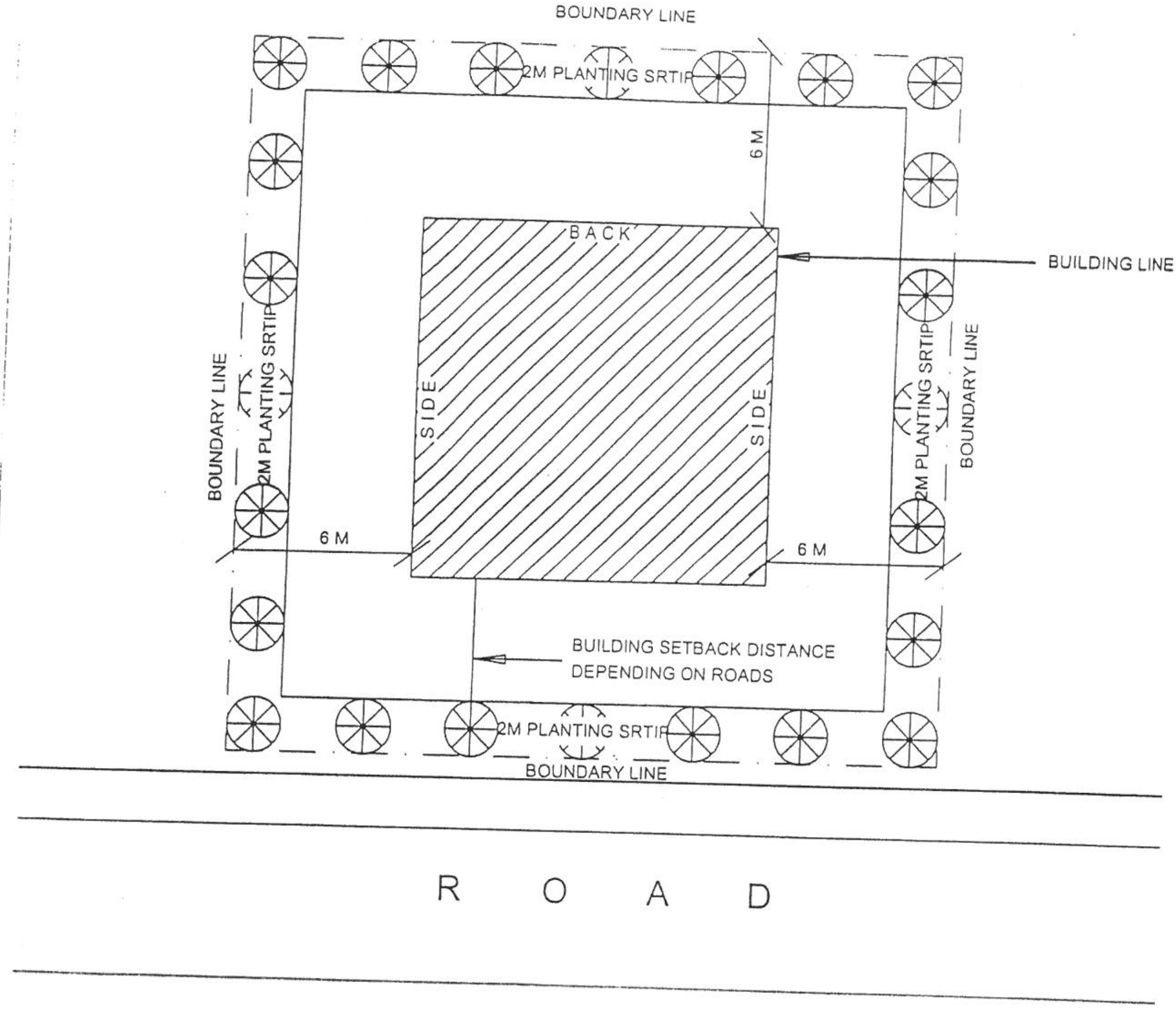




CROSS SECTION OF THE MONITORING PIT(TENANT'S LAST MANHOLE)

BUILDING SETBACK LINE / GREEN OPEN SPACE REGULATION / BUILDING HEIGHT CONTROL

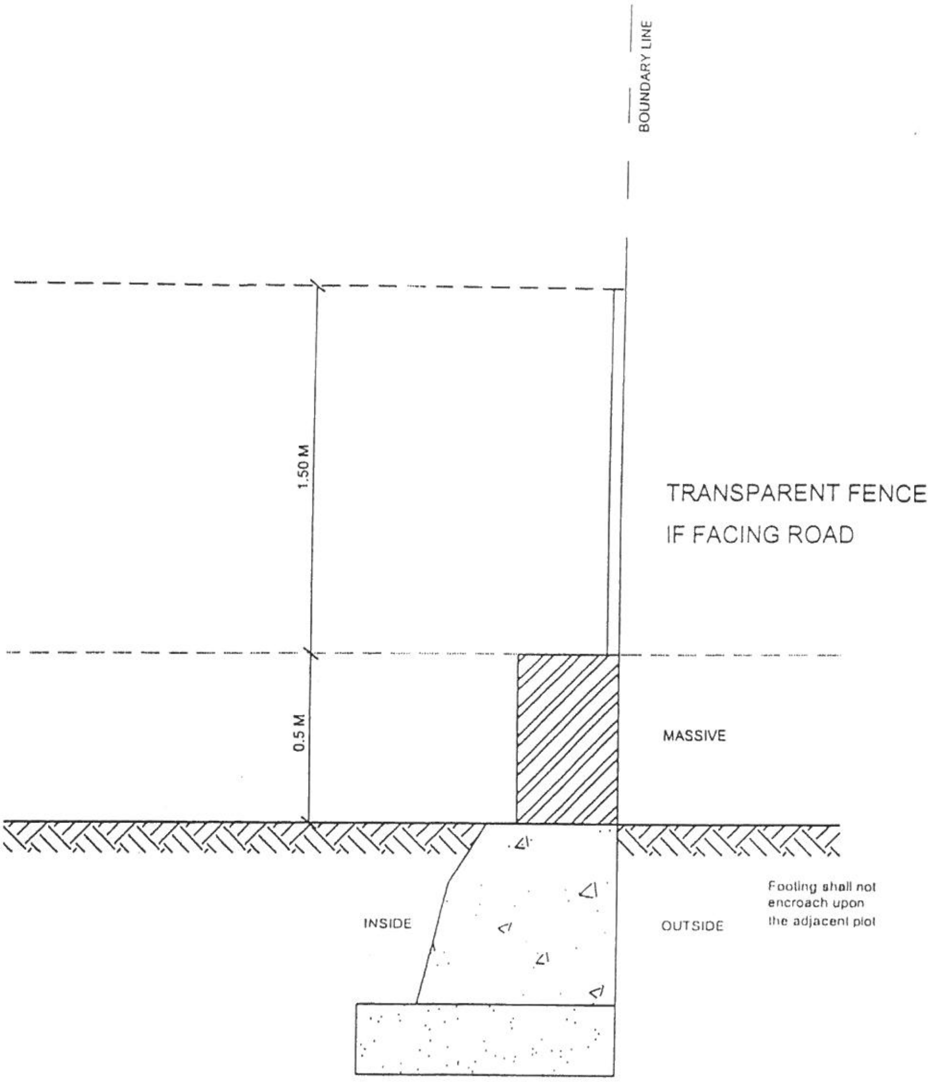
ATTACHMENT 3



HIGHWAY NO.3 SETBACK	= 20 m
ARTERIAL ROAD SETBACK	= 15 m
SECONDARY ROAD SETBACK	= 10 m
NEIGHBOURING LOT SIDE SETBACK	= 6 m
MAXIMUM BUILDING COVERAGE	= 60%
MAXIMUM HEIGHT CONTROL	= 18 m
GREEN AREA	= 10%

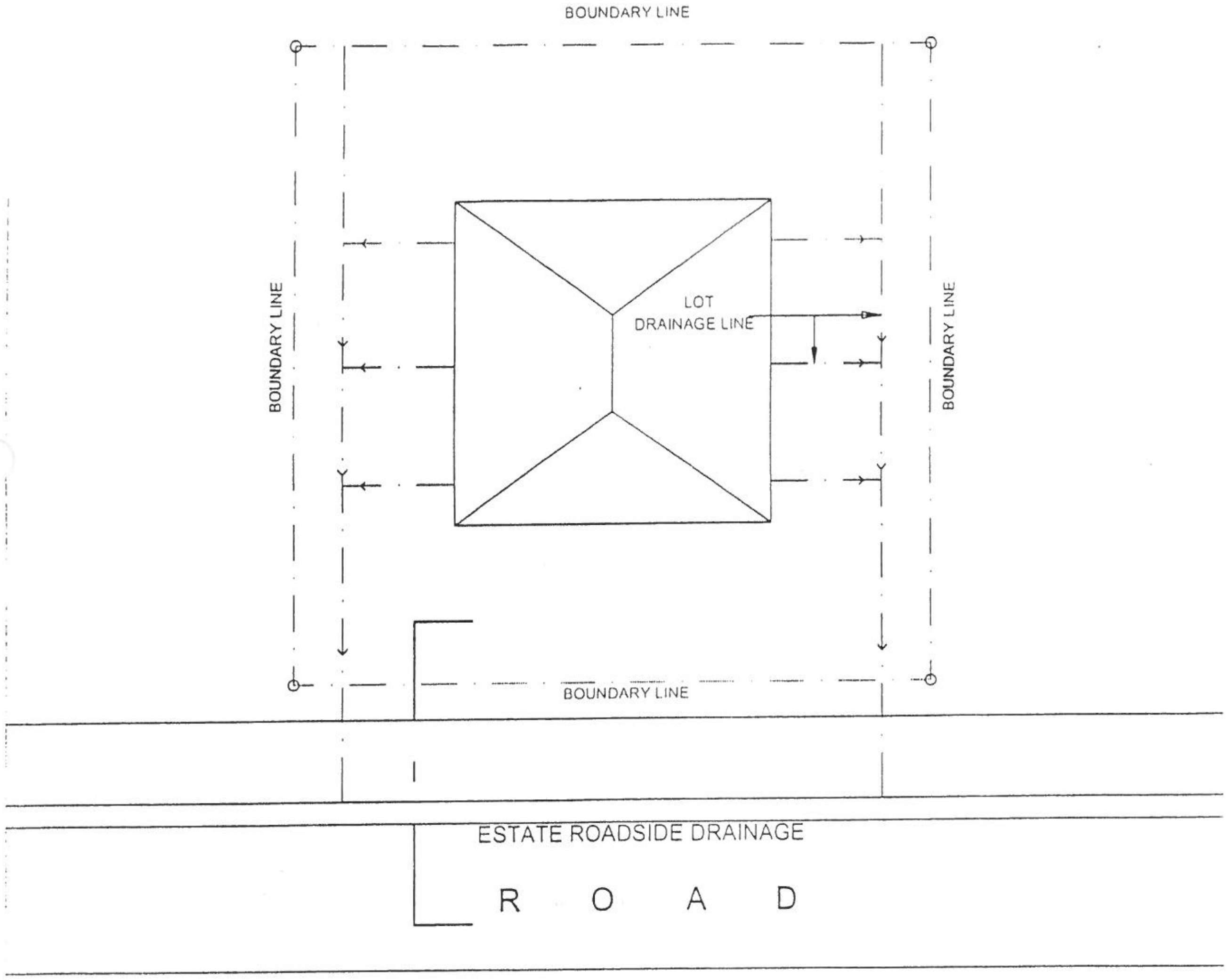
BOUNDARY FENCING REQUIREMENT

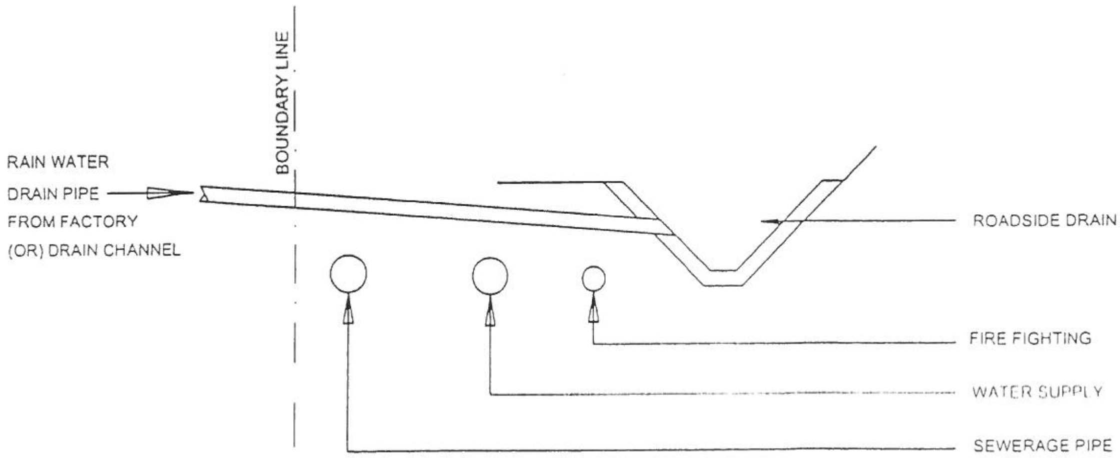
ATTACHMENT 4



SECTION OF FENCE

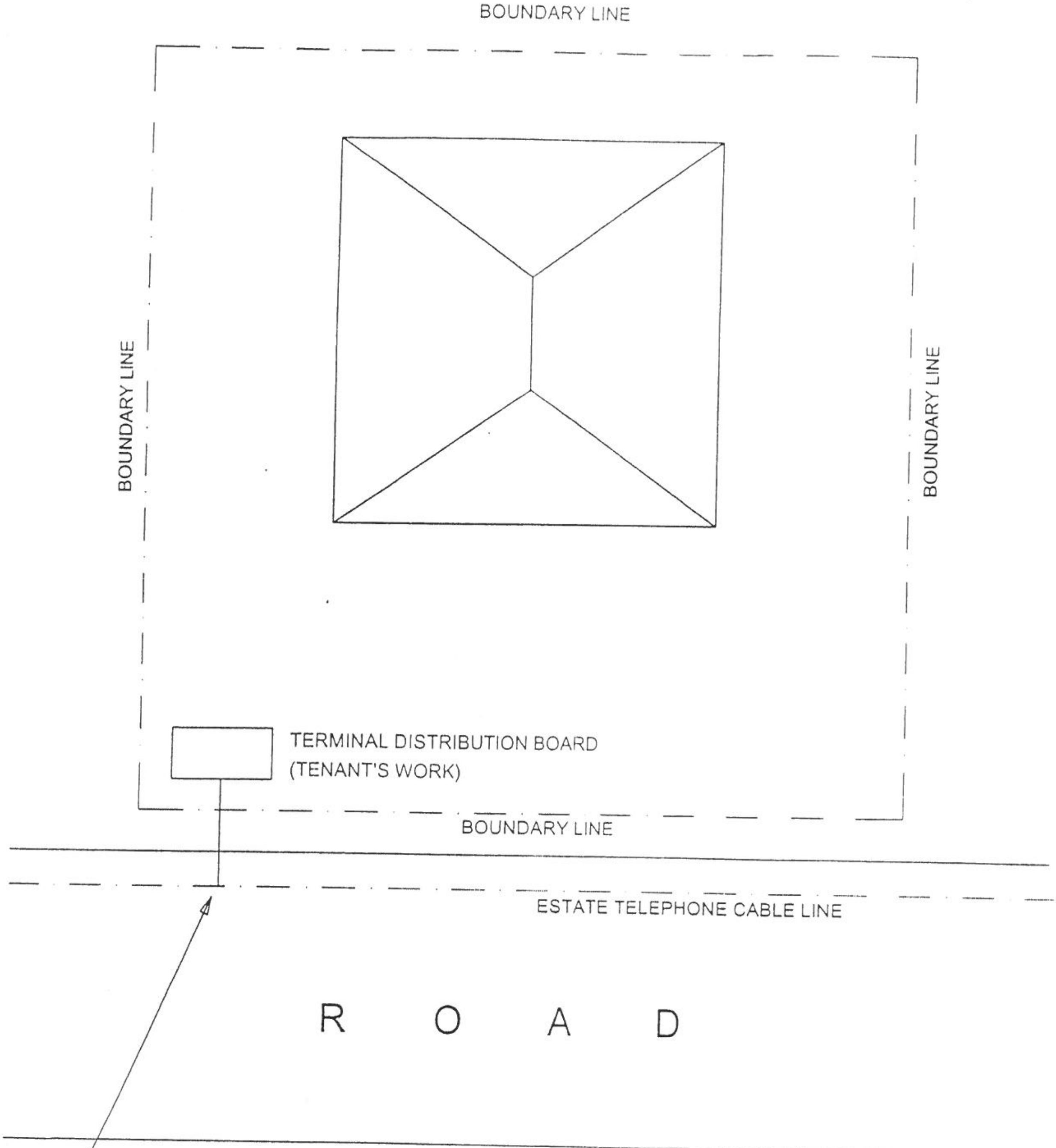
RAIN WATER DRAINAGE REQUIREMENT





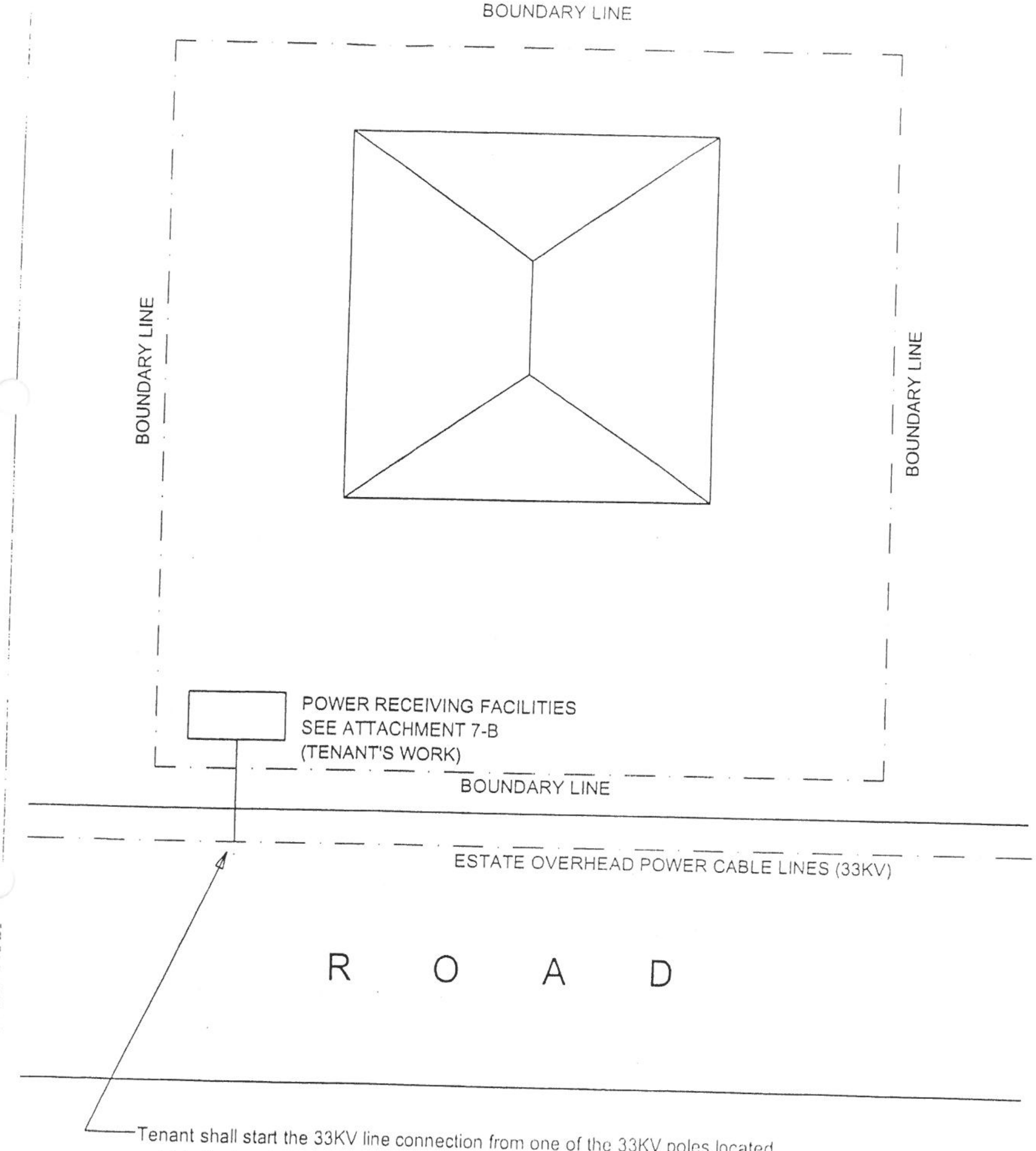
CROSS SECTION OF DRAINAGE SYSTEM

TELEPHONE / FACSIMILE CONNECTION



Tenant shall start the telephone / facsimile cabling from the termination box provided at the street lighting pole outside the Land.

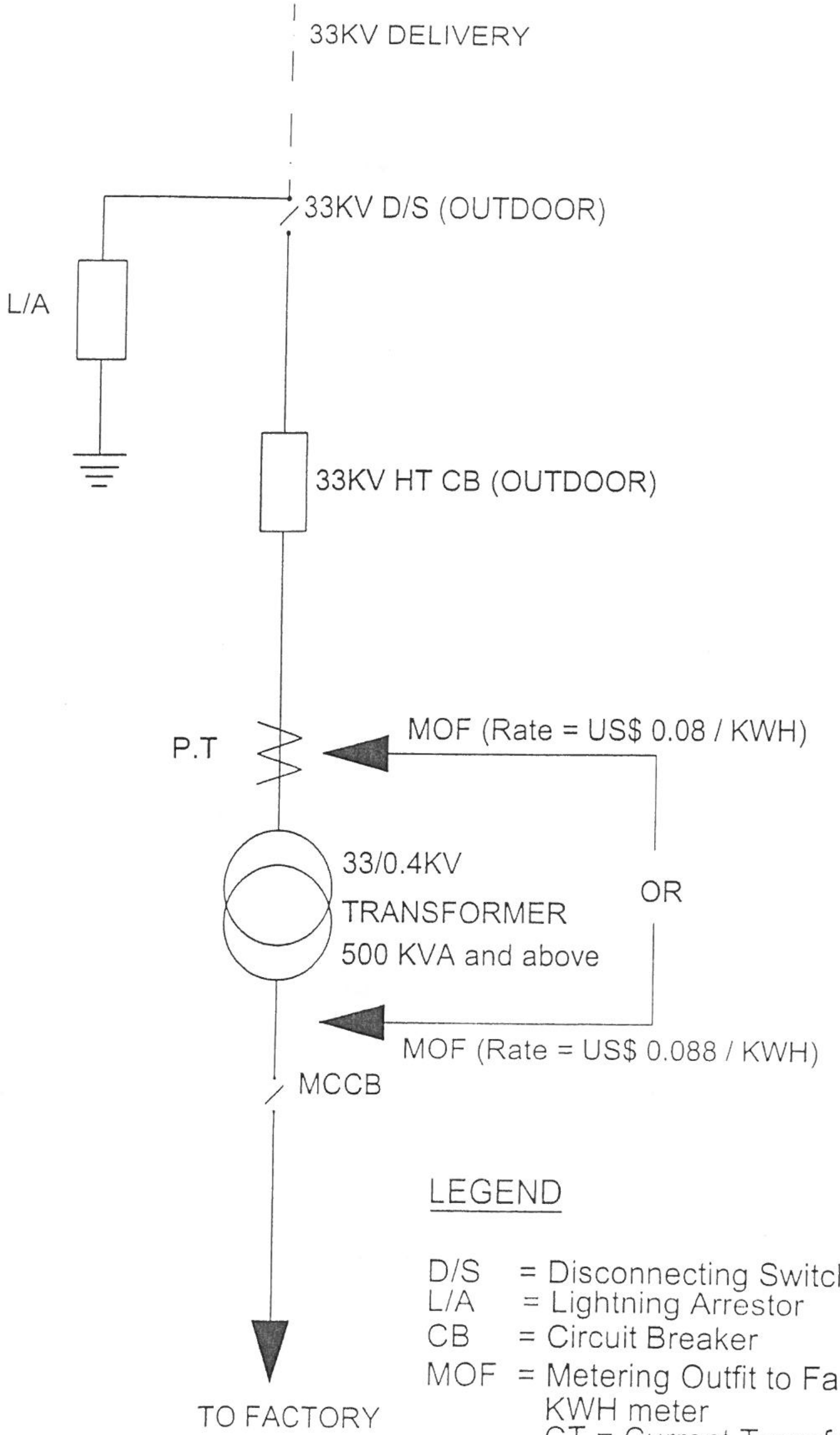
ELECTRICITY CONNECTION



Tenant shall start the 33KV line connection from one of the 33KV poles located outside the Land.

Tenant shall take this work by giving contract to electrical installation company and getting permit from electric power authority.

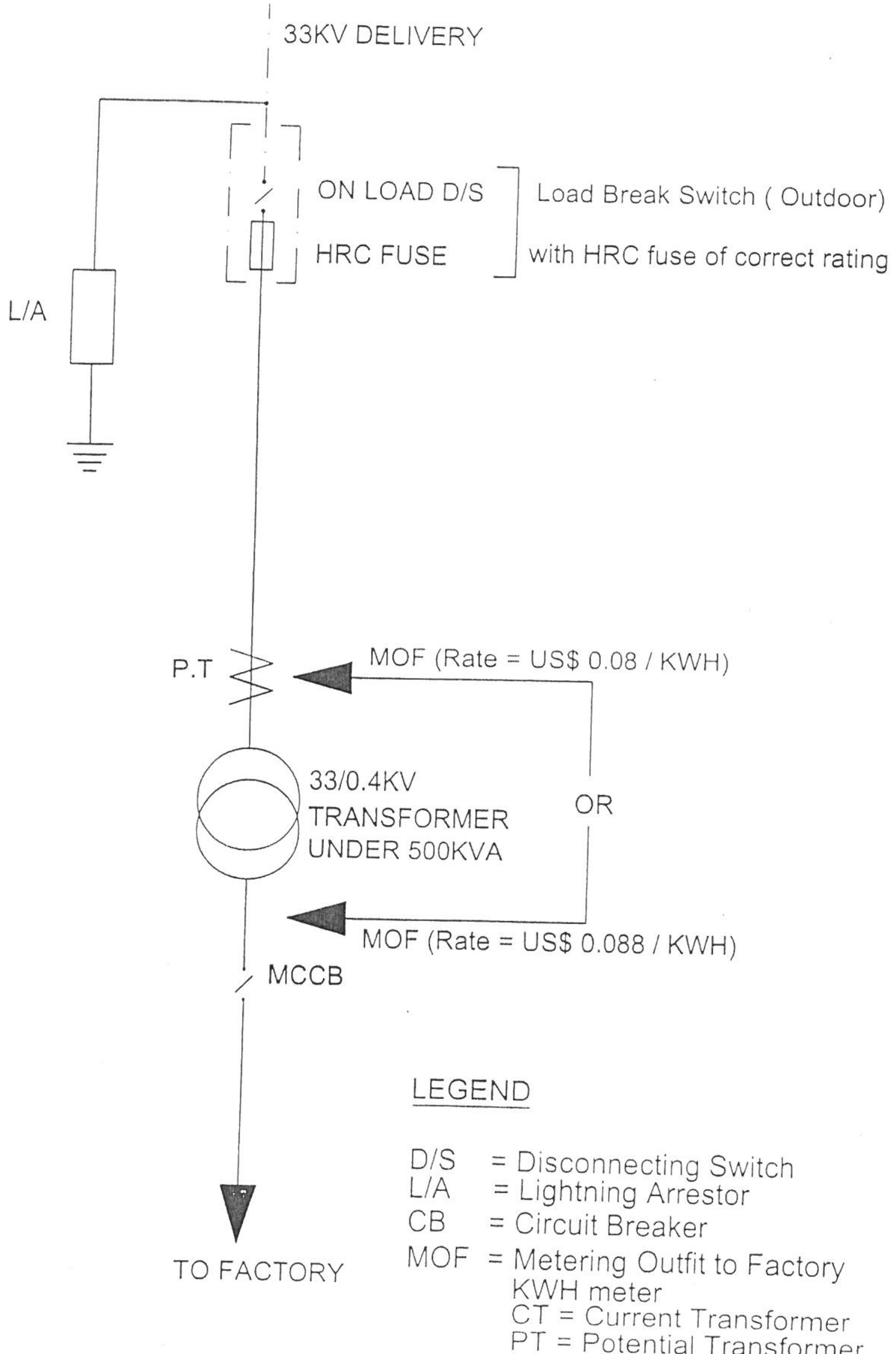
ELECTRICITY RECEIVING REQUIREMENT (For Transformer 500KVA and above)



LEGEND

D/S = Disconnecting Switch
L/A = Lightning Arrestor
CB = Circuit Breaker
MOF = Metering Outfit to Factory
KWH meter
CT = Current Transformer
PT = Potential Transformer
MCCB= Metal Clad Circuit Breaker

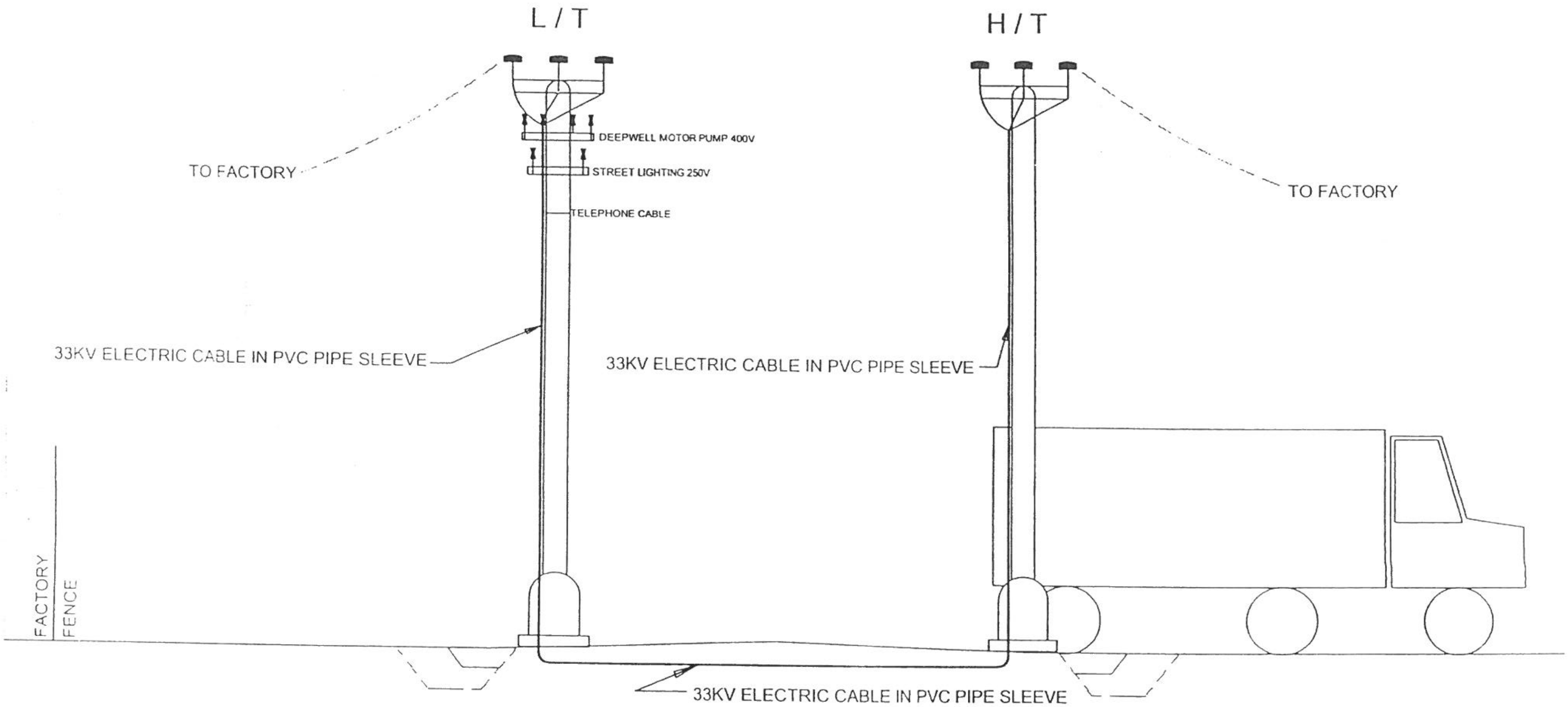
ELECTRICITY RECEIVING REQUIREMENT (For Transformer Size under 500KVA)



LEGEND

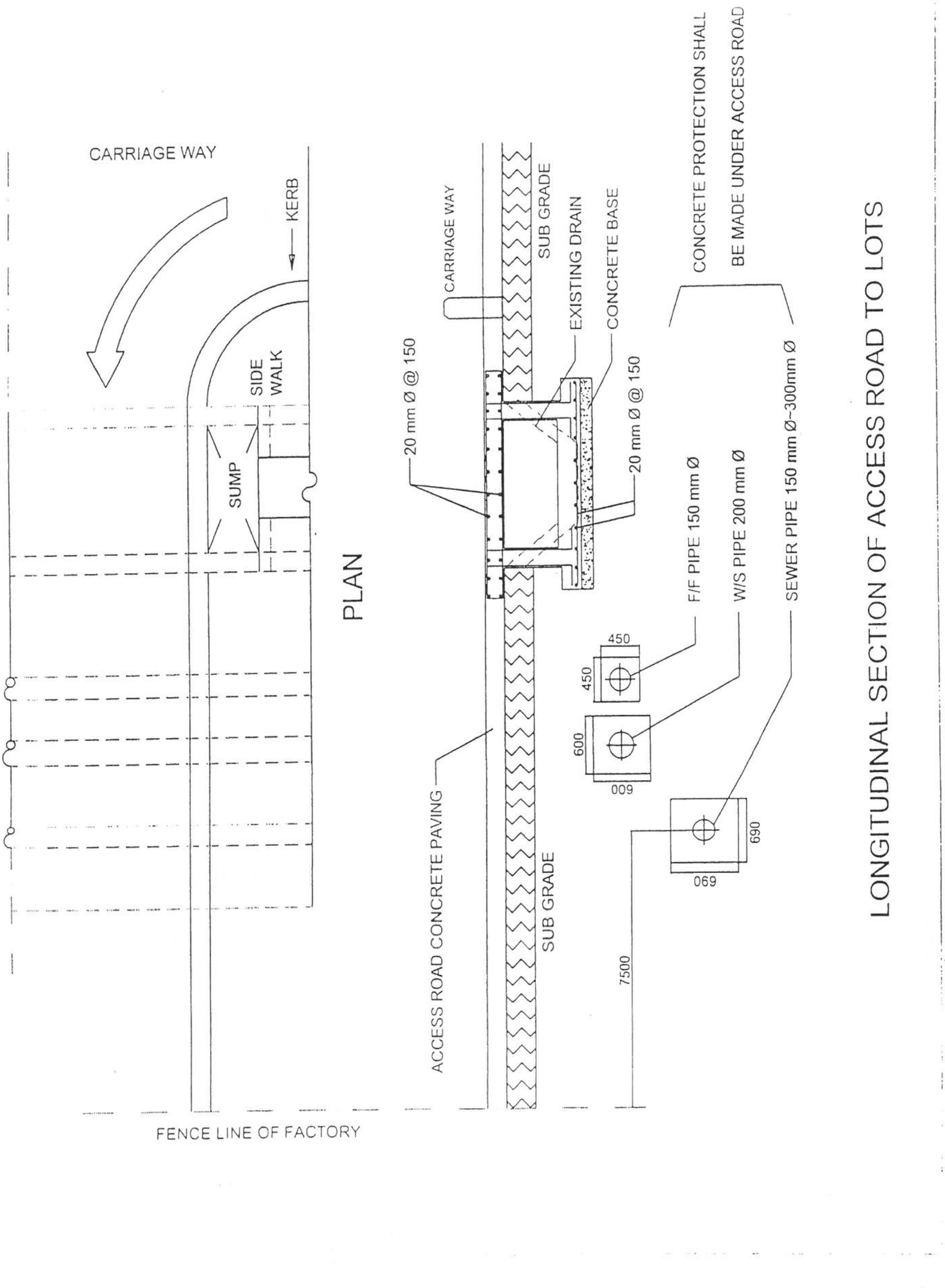
D/S = Disconnecting Switch
L/A = Lightning Arrestor
CB = Circuit Breaker
MOF = Metering Outfit to Factory
KWH meter
CT = Current Transformer
PT = Potential Transformer
MCCB= Metal Clad Circuit Breaker

CONNECTION OF SUB-DIVISION LINE
(CROSSING THE ROAD)



CLEARANCE BETWEEN	FEET
1. TELECOM & H.T CABLES	6.5
2. TELECOM & L.T CABLES	3.3
3. H.T & L.T CABLES	4.0
4. LOWEST PT. OF CABLE & GROUND SURFACE	19.0

ACCESS ROAD DETAILS



ATTACHMENT 9

WASTE WATER QUALITY CRITERIA

PARAMETER		UNIT	MAXIMUM ALLOWABLE LIMIT
PHYSICAL			
Temperature		°C	35
Dissolved Solids		mg/l	1000
Suspended Solids		mg/l	200
CHEMICAL			
pH		units	6-9
Iron	(Fe)	mg/l	5
Manganese	(Mn)	mg/l	0.5
Zinc	(Zn)	mg/l	5
Copper	(Cu)	mg/l	0.5
Chromium Hexav	(Cr)	mg/l	0.1
Cadmium	(Cd)	mg/l	0.01
Total Mercury	(Hg)	mg/l	0.005
Boron	(B)	mg/l	1
Nikel	(Ni)	mg/l	0.1
Phosphate	(PO_4-P)	mg/l	1
PCB		mg/l	0.003
Lead	(Pb)	mg/l	0.1
Arsenic	(As)	mg/l	0.05
Selenium	(Se)	mg/l	0.01
Cyanide	(Cn)	mg/l	0.02
Sulphur	(S)	mg/l	0.01
Fluorine	(F)	mg/l	1.5
Chlorine	(Cl_2)	mg/l	1
Chloride	(Cl)	mg/l	600
Sulphate	(SO_4)	mg/l	400
Free Ammonia	(NH_3-N)	mg/l	0.5
Nitrate	(NH_3-N)	mg/l	10
Nitrite	(NO_2-N)	mg/l	1
Oxygen Demand			
Biology	(BOD)	mg/l	240
Chemical	(COD)	mg/l	500
Blue Active Compound			
Methylene (Mixed Active Methyl Blue)		mg/l	0.5
Phenol		mg/l	0.002
Vegetable Oil & Fats		mg/l	30
Mineral Oil (Hydrocarbon)		mg/l	10
MBAS (Detergent)		mg/l	0.5
Radioactivity*			

Note: 1. Radioactivity* concentration follows the valid regulations.
2. No substances constituting an obstacle to the biological treatment process shall be included.

ATTACHMENT 10

AMBIENT AIR QUALITY CRITERIA

PARAMETER	AVERAGE TIME IN	PRIMARY		SECONDARY		INFO
		MIN	MAX	MIN	MAX	
CARBON MONOXIDE (CO)	1 hour 3 hour 8 hour 1 year	 -	 10 mg / m^3			
NITROGEN DIOXIDE (NO_2)	1 hour 3 hour 8 hour 24 hour 1 year	 -	 100 $\mu g / m^3$	 -	 100 $\mu g / m^3$ (0.05 ppm)	
SULPHUR DIOXIDE (SO_2)	1 hour 3 hour 8 hour 24 hour 1 year	- - - - -	- - - 265 $\mu g / m^3$ (0.14 ppm) 80 $\mu g / m^3$ (0.03 ppm)	- - - - -	1360 $\mu g / m^3$ (0.5 ppm) 260 $\mu g / m^3$ 60 $\mu g / m^3$	
HYDROGEN SULPHIDE (H_2S)	1 hour 3 hour 8 hour 24 hour 1 year	-	24 $\mu g / m^3$ (0.21 ppm)			
HYDROCARBON	1 hour 3 hour 8 hour 24 hour 1 year	-	160 $\mu g / m^3$ (0.21 ppm)	-	160 $\mu g / m^3$ (0.21 ppm)	
DUST	1 hour 3 hour 24 hour 1 year	 -	 260 $\mu g / m^3$ 75 $\mu g / m^3$	 -	 150 $\mu g / m^3$ (60 $\mu g / m^3$)	
LEAD (Pb)	30 days	-	1.5 $\mu g / m^3$ 0.06 $\mu g / m^3$	-		
AMMONIA (NH_3)	24 hour	-	2 ppm			
OXIDANTS	1 hour		160 $\mu g / m^3$ (0.08 ppm)	-	160 $\mu g / m^3$ (0.08 ppm)	

ATTACHMENT 11

EMISSION QUALITY CRITERIA

Pollution	Emission Criteria	Units (g / Nm^3)
Smoke	All incineration Centers	Ringelman No. 2 shall not exceed more than 5 min / hr
Solid material	Process in industry	0.20 g / m^3 (after correction towards p 12% CO_2)
H_2SO_4 - SO	ditto	0.10 g / Nm^3 as HP SO_3
Compounds of: Fluorine	ditto	0.10 g / Nm^3 as HP
HCl	ditto	0.20 g / Nm^3 as HCl
Cl_2	ditto	0.10 g / Nm^3 as Cl_2
H_2S	ditto	5 ppm as H_2S
NO_2	ditto	2.0 g / Nm^3 as NO_2
CO	ditto	1.0 g / Nm^3 as CO
Cu	ditto	0.02 g / Nm^3 as Cu
Pb	ditto	0.02 g / Nm^3 as Pb
As	ditto	0.02 g / Nm^3 as As
Sb	ditto	0.01 g / Nm^3 as Sb
Cd	ditto	0.01 g / Nm^3 as Cd
Hg	ditto	0.01 g / Nm^3 as Hg

ATTACHMENT 12

NOISE LEVEL CRITERIA

I The threshold value for Noise in working-places is determined at 85 dBA.

II The threshold values for adjacent community / industrial areas are divided into three areas / regions.

II.1 Hospital, Nursing Place areas
- II.1.1 At night must not exceed 35 dBA.
- II.1.2 Morning and afternoon must not exceed 40 dBA.
- II.1.3 Midday must not exceed 45 dBA.

II.2 Housing areas
- II.2.1 At night must not exceed 40 dBA.
- II.2.2 Morning and afternoon must not exceed 45 dBA.
- II.2.3 Midday must not exceed 50 dBA.

II.3 Shopping complex, road and factory areas
- II.3.1 At night must not exceed 50 dBA.
- II.3.2 Morning and afternoon must not exceed 55 dBA.
- II.3.3 Midday must not exceed 60 dBA.

ATTACHMENT 13

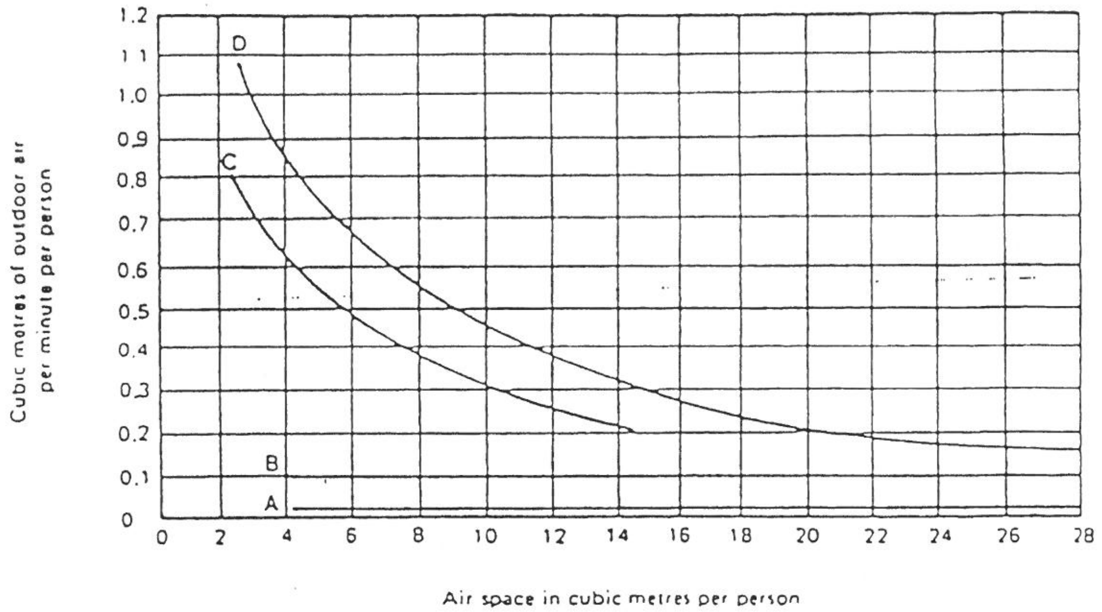
REQUIREMENTS ON SANITARY CONVENIENCES AND WASHING FACILITIES

Categories of places	No. of sanitary facilities				
	Female		Male		
	Wc	Wb	Wc	Ur	Wb
The sanitary requirements should be provided in accordance to the floor area or the number of workers, whichever is greater.					
a. By Area					
For the first 500 m^2	1	2	1	2	2
501 m^2 - 1000 m^2	2	3	2	4	3
1001 m^2 - 2000 m^2	3	5	3	6	5
For every additional 1000 m^2 in excess of 2,000 m^2	1	2	1	2	2
b. By No. of Workers					
Male workers up to 25			1	2	2
26 - 50 workers			2	3	3
51 - 100 workers			3	5	5
Every 50 in excess of 100 workers			1	2	1
Female workers up to 20	1	1			
21 - 40 workers	2	2			
41 - 70 workers	3	3			
71 - 100 woekers	4	4			
101 - 140 workers	5	5			
141 - 180 workers	6	6			
Every 40 in excess of 180 workers	1	1			
c. Showers					
For every 25 workers - 1 shower					

Wc = water closet
Wb = wash basin
Ur = urinal 600 mm is taken as 1 unit

ATTACHMENT

VENTILATION REQUIREMENTS



A Air required to provide necessary oxygen content

B Air required to prevent CO_2 concentrations from rising above 0.5 per cent

C Air required to remove objectionable body odors on sedentary adults

D Data in curve C increased by 50% (and projected) to allow for moderate physical activity

၀-၂၀၄၅
၈/၉/၂၀၁၁

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
ပြည်ထောင်စုရှေ့နေချုပ်ရုံး
နေပြည်တော်

စာအမှတ်၊ ၂(၅) ၃ - ၃၆/နပတ(၄၁၅)

ရက်စွဲ၊ ၂၀၁၁ ခုနှစ်၊ ဩဂုတ်လ ၃၀ ရက်

အကြောင်းအရာ။ Sub-Lease Agreement (မူကြမ်း)အားစိစစ်ပေးပါရန်ကိစ္စ

ရည် ညွှန်း ချက် ။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန ၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ၄-၈-၂၀၁၁ ရက်စွဲပါစာအမှတ်၊ မအ/နဆစ/ MIPCL/ ၂၀၁၁ (၄၁၇)

၁။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနနှင့် စင်္ကာပူနိုင်ငံ Kepventure Pte Co., Ltd တို့မှ ဖော်ထုတ်ထားသည့် နိုင်ငံတကာအဆင့်မီစက်မှုဇုန်အတွင်းရှိမြေကွက်အမှတ် D-9 အား ဟောင်ကောင်နိုင်ငံ Sun-Flower Lace(H.K)Co., Ltd သို့ ငှားရမ်းရန်အတွက် Mingaladon Industrial Park Co., Ltd နှင့် Sun-Flower Lace(H.K)Co., Ltd တို့အကြားချုပ်ဆိုမည့် Sub-Lease Agreement စာချုပ် (မူကြမ်း)အား စိစစ်ပေးပါရန် ရည်ညွှန်းချက်ပါစာဖြင့် မေတ္တာရပ်ခံလာသောကိစ္စဖြစ်ပါသည်။

၂။ ရည်ညွှန်းချက်ပါစာဖြင့် ပူးတွဲပေးပို့လာသော Sub-Lease Agreement (မူကြမ်း) ကို ဥပဒေရှုထောင့်မှလေ့လာစိစစ်၍ အောက်ပါအတိုင်းသုံးသပ်အကြံပြုအပ်ပါသည်-

(က) ထပ်ဆင့်ငှားရမ်းရာတွင် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၅ အရ တစ်ကြိမ်လျှင် တစ်နှစ်ထက်ပို၍ နိုင်ငံခြားသား/ နိုင်ငံခြားသားပိုင်ကုမ္ပဏီသို့ ငှားရမ်းခြင်းပြုခွင့်မရှိပါ၍ ယခု Sub-Lease အလို့ငှာ ဆောက်လုပ်ရေးဝန်ကြီးဌာနက ကိစ္စရပ်တစ်ခုချင်းအလိုက် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၁၄ အရ ကင်းလွတ်ခွင့်ပြုရန်လိုအပ်ပါသည်၊

(ခ) စာချုပ်(မူကြမ်း)အပိုဒ် ၁၉ ၏ ပဌမမြောက်စာကြောင်းတွင် " within a specified period"ဟု ဖော်ပြထားရာ specified period မှာ မည်သည့်ကာလကိုရည်ညွှန်းကြောင်းကို နောင်တွင်အငြင်းပွားမှုမပေါ်ပေါက်စေရန် တိကျစွာထည့်သွင်းဖော်ပြသင့်ပါသည်၊

(ဂ) တံဆိပ်ခေါင်းအက်ဥပဒေပုဒ်မ ၉ အရ တံဆိပ်ခေါင်းခွန်ကင်းလွတ်ခွင့် သို့မဟုတ် သက်သာခွင့် မရရှိသေးလျှင်တံဆိပ်ခေါင်းအက်ဥပဒေအရ ကျသင့်သောတံဆိပ်ခေါင်းခွန်ကို မြေအငှားချထားခြင်းခံရသူကထမ်းဆောင်ရမည်ဖြစ်ပါသည်၊

(ဃ) လိုအပ်သောနေရာများတွင် မင်နီဖြင့် ဖြည့်စွက်၊ ပြင်ဆင် ရေးသားပေးလိုက်ပါသည်။

၃။ ဤစာချုပ်(မူကြမ်း)ကိုပြည်ထောင်စုရှေ့နေချုပ်ဥပဒေနှင့်အညီ ဥပဒေကြောင်းအရသာ ဥပဒေအကြံဉာဏ်ပေးခြင်းဖြစ်ပါသည်။ ဥပဒေရေးရာမဟုတ်သည့် စီမံရေးရာ၊ ဘဏ္ဍာရေးရာ၊ ကျွမ်းကျင်မှုဆိုင်ရာကိစ္စရပ်များကိုဤရုံးအနေဖြင့်မှတ်ချက်ပေးရန်မရှိပါကြောင်းနှင့်ယင်းကိစ္စရပ်များနှင့်စပ်လျဉ်း၍သက်ဆိုင်ရာကျွမ်းကျင် သူများနှင့် ဆွေးနွေးညှိနှိုင်းဆောင်ရွက်ရန်အကြံပြုပါသည်။

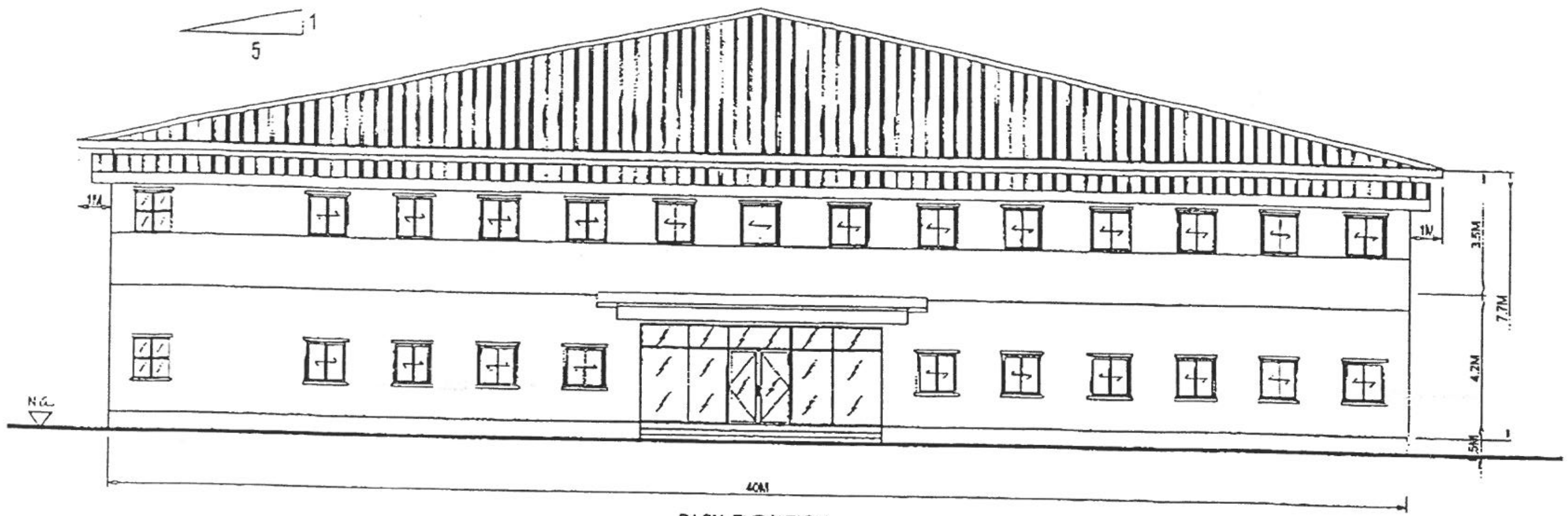
၄။ Sun-Flower Lace(H.K)Co., Ltd သည် သက်ဆိုင်ရာနိုင်ငံ၏ ဥပဒေအရ တရားဝင် ဖွဲ့စည်းထားသည့် ကုမ္ပဏီဟုတ် မဟုတ်၊ စာချုပ်ပါလုပ်ငန်းကိုလုပ်ကိုင်နိုင်စွမ်းနှင့် လုပ်ကိုင်နိုင်ခွင့်ရှိ မရှိ၊ ငွေကြေးအင်အားပြည့်စုံမှုရှိ မရှိ၊ စာချုပ်တွင် လက်မှတ်ရေးထိုးမည့်သူများသည် တရားဝင်လွှဲအပ်ခြင်းခံရသူများဟုတ် မဟုတ်စသည့် အချက်များနှင့်စပ်လျဉ်း၍ ကြိုတင်စိစစ်ရန်လိုအပ်မည်ဖြစ်ပါသည်။

၅။ စာချုပ်(မူကြမ်း)ကိုလက်မှတ်ရေးထိုးချုပ်ဆိုပြီးပါက မှတ်တမ်းတင်ထားနိုင်ရန်အတွက်ဤရုံးသို့ မိတ္တူ(၃)စောင်ပေးပို့ပါရန် မေတ္တာရပ်ခံအပ်ပါသည်။

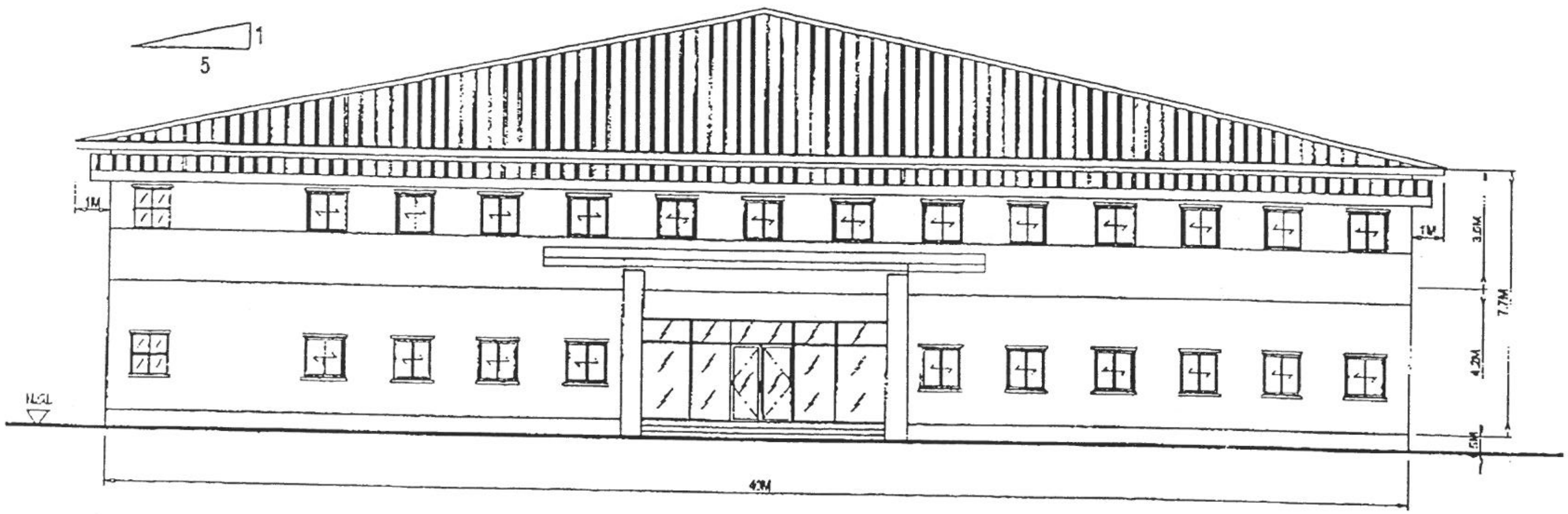
20.8.11

ညွှန်ကြားရေးမှူးချုပ်(တာဝန်)(ကိုယ်စား)
(ကျော်ဆန်း၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်)

မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန
ဆောက်လုပ်ရေးဝန်ကြီးဌာန



BACK ELEVATION
SCALE 1:150

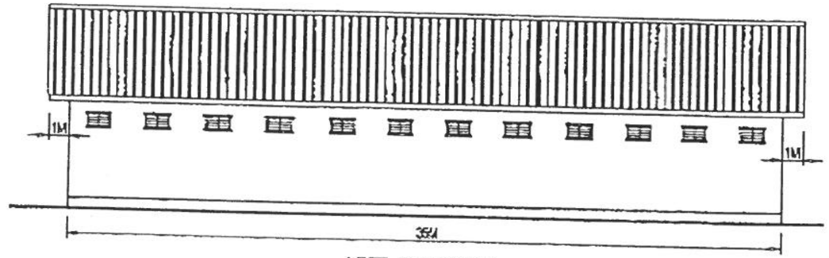


FRONT ELEVATION
SCALE 1:150

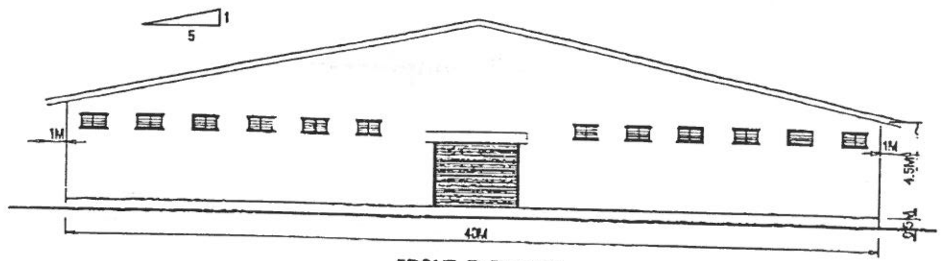
The Tokyo Enterprise Co, Ltd

YANGON OFFICE
NO.32, Pyay Road, 6 ½ miles,
Hlaing Township, Yangon, Myanmar
Tel.: 95-1-514388,502446,513101
Fax.: 95-1-513102

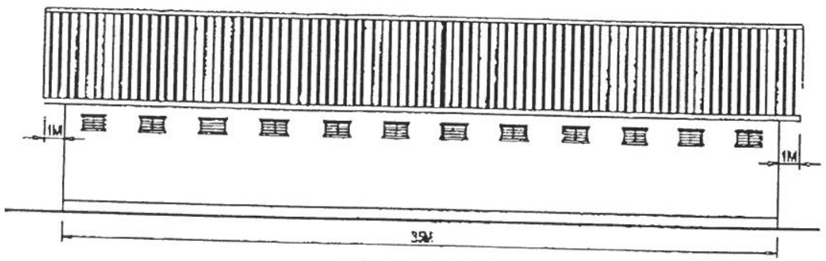
Project SUN FLOWER LACE (MIP/D-9)		Approved by	MR. HANA	Date :	15/11/2011
				Scale :	1 150
Title : 2 STOREY FACTORY BLDG (ELEVATIONS)-1		Drawn by	T SWE	Drawing No.	FEV-01
				Rev. No.	00



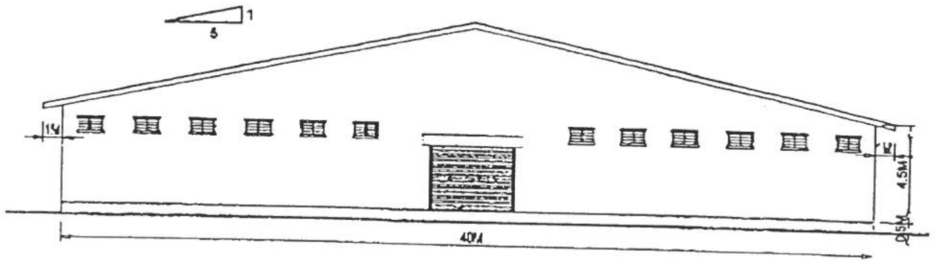
LEFT ELEVATION
SCALE 1:250



FRONT ELEVATION
SCALE 1:250

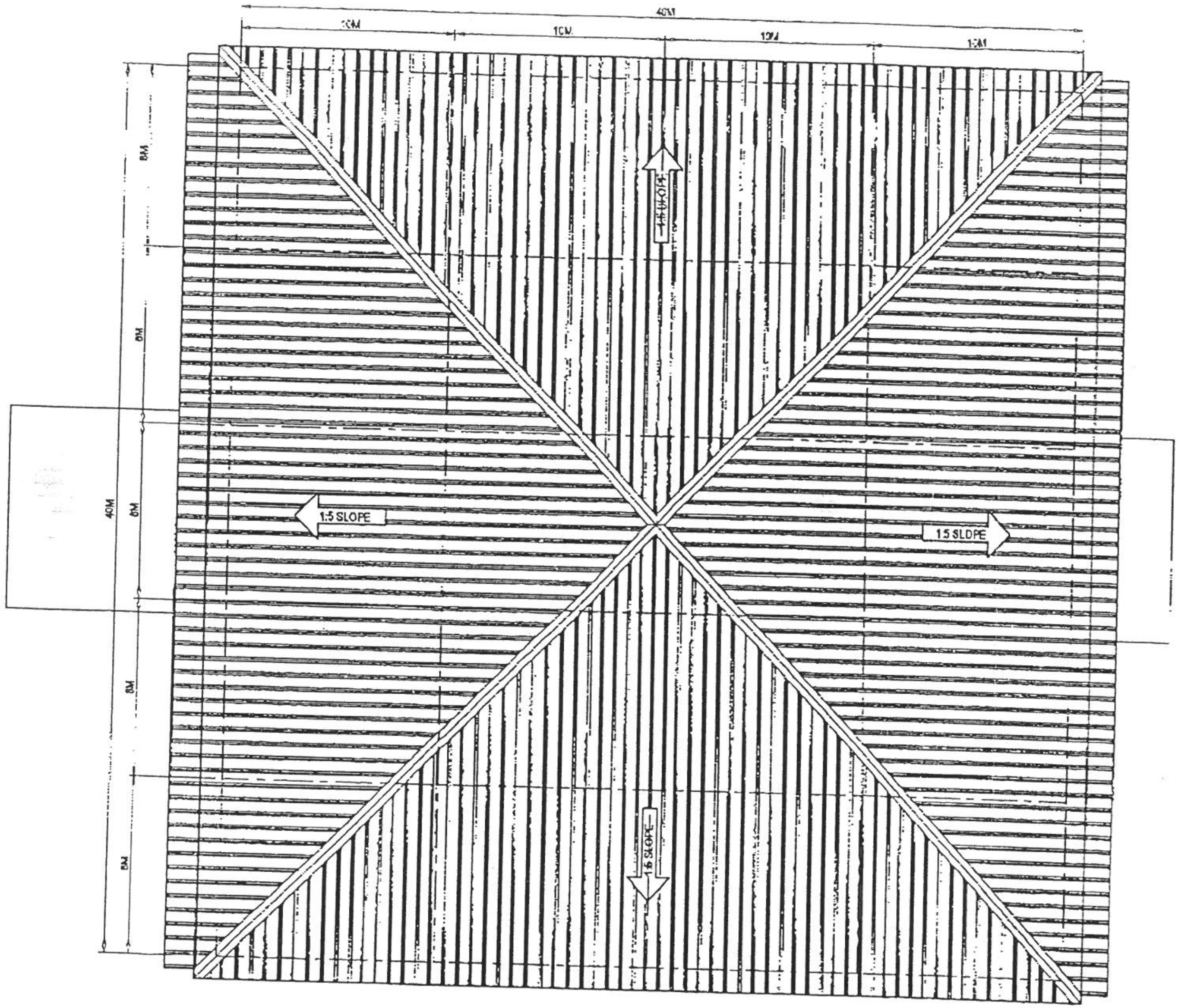


RIGHT ELEVATION
SCALE 1:250



BACK ELEVATION
SCALE 1:250

The Tokyo Enterprise Co, Ltd	YANGON OFFICE NO.32, Pyey Road,6 ½ miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388,502446,515101 Fax:95-1-513102.	Project SUN FLOWER : ACB (MIP:D-7)	Approved by	MR. HANA	Date: 19/10/2011 Scale: 1:150
		Title SINGLE STOREY STORE BLDG. (ELEVATIONS)	Drawn by	T SWE	Drawing No. FEV-01 Rev No. 00



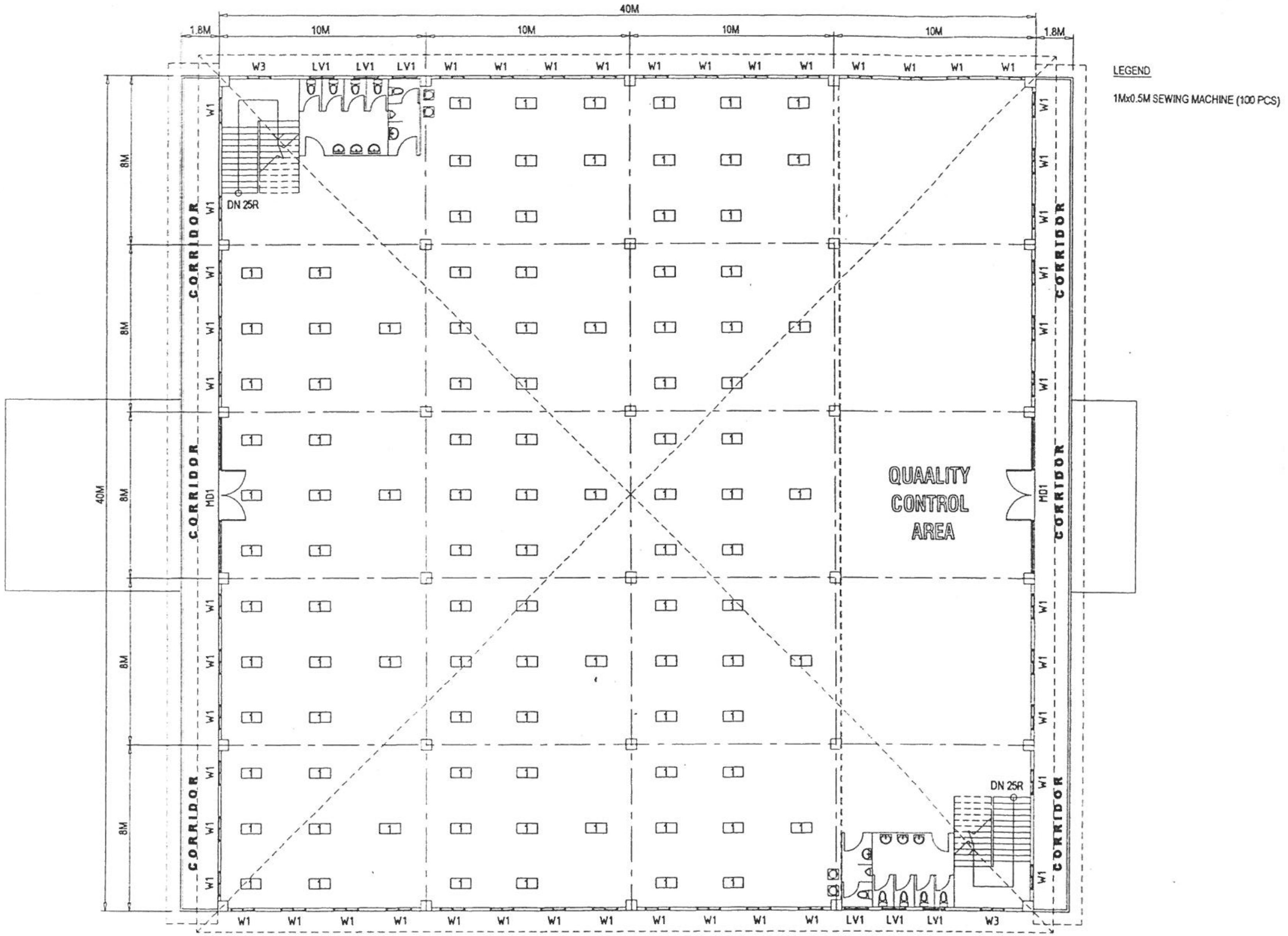
OVER ROOF PLAN

SCALE 1:200

The Tokyo Enterprise Co., Ltd

YANGON OFFICE
NO.32, Pyay Road, 6 1/2 miles,
Hlaing Township, Yangon, Myanmar
Tel.: 95-1-514388, 532446, 513101
Fax: 95-1-513102

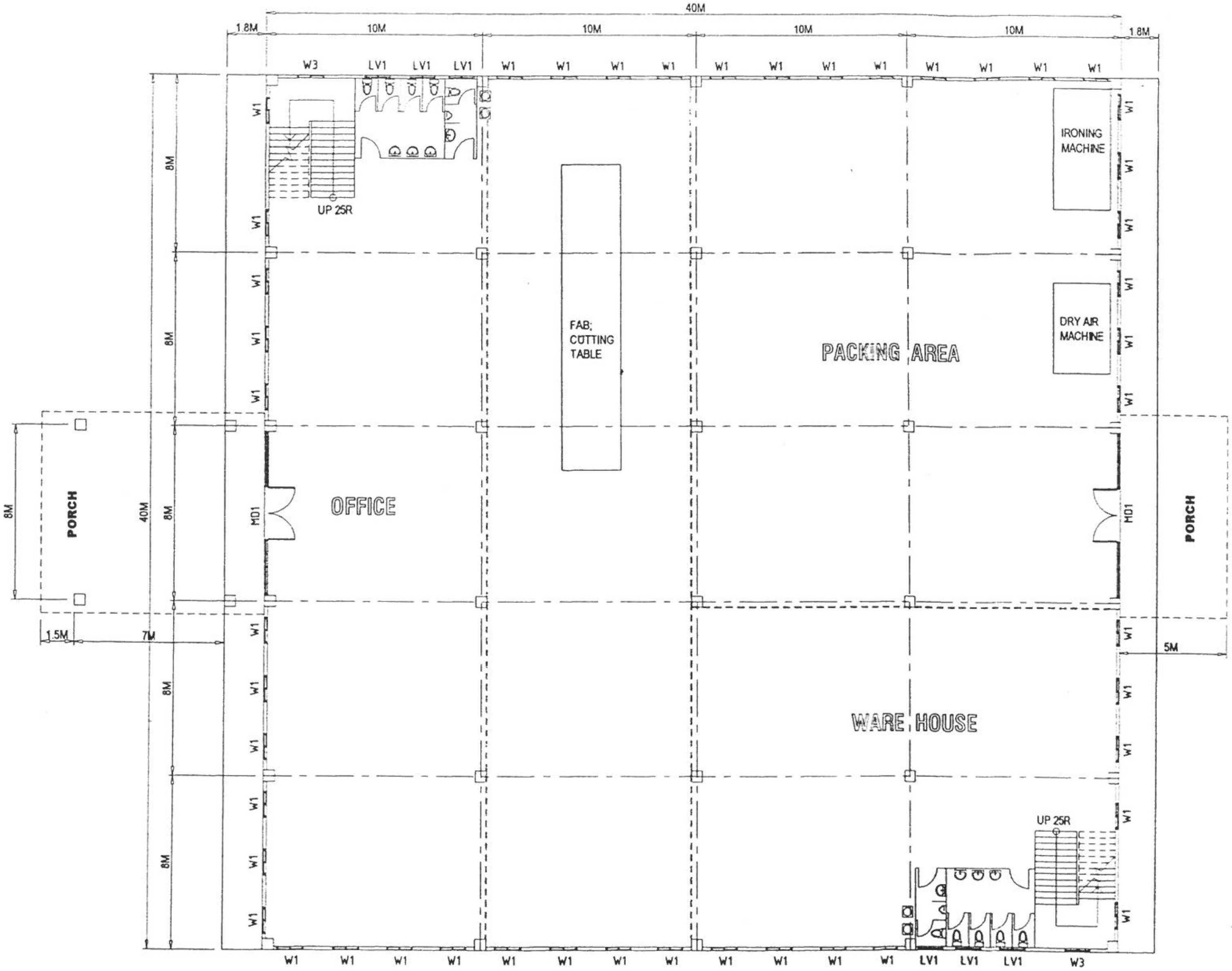
Project : SUN FLOWER LACE (MIP/D-9)	Approved by MR. HANA	Date	19.11.2011
		Scale :	1 : 200
Title : OVER ROOF PLAN (2 STOREY FACTORY BLDG.)	Drawn by T SWE	Drawing No.	F3P-03
		Rev. No.	01



FIRST FLOOR PLAN

SCALE 1:200

The Tokyo Enterprise Co. Ltd	YANGON OFFICE NO.32, Pyay Road, 6 ½ miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388, 502446, 513101 Fax.: 95-1-513102	Project : SUNFLOWER LACE (MIP/D9)	Approved by	MR. HANA	Date : 25/11/2011 Scale : 1:500
		Title : FIRST FLOOR PLAN	Drawn by	T SWE	Drawing No. PL-02/D9 Rev. No. 00



GROUND FLOOR PLAN

SCALE 1:200

The Tokyo Enterprise Co, Ltd	YANGON OFFICE NO.32, Pyay Road,6 ½ miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388,502446,513101 Fax,:95-1-513102	Project : SUNFLOWER LACE (MIP/D9)	Approved by	MR. HANA	Date : 25/11/2011
					Scale : 1:500
		Title : GROUND FLOOR PLAN	Drawn by	T SWE	Drawing No. PL-01/D9
					Rev. No. 00

SUB-LEASE AGREEMENT

FOR

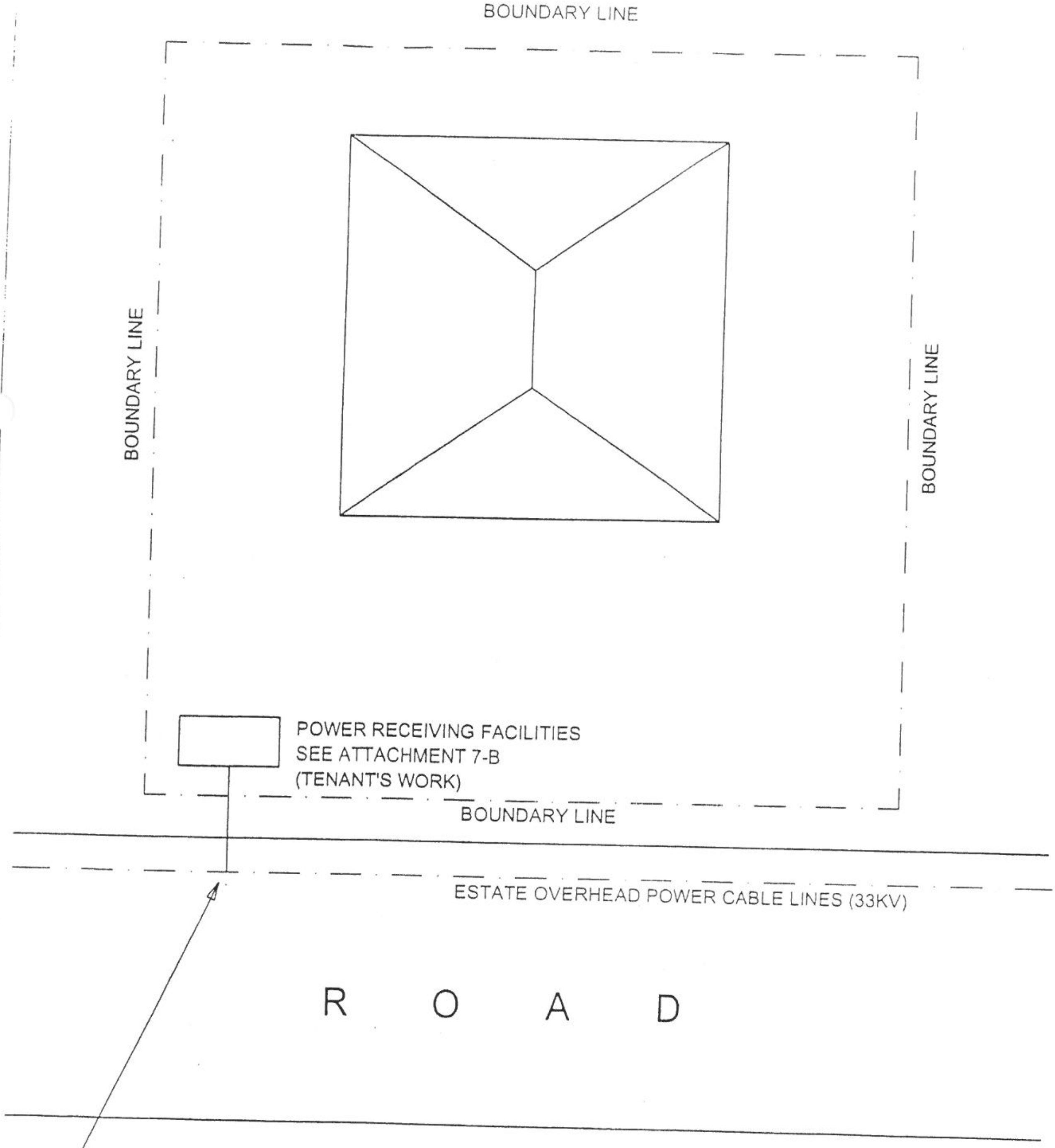
PLOT NO.D-9

MINGALADON INDUSTRIAL PARK CO., LTD.

YANGON

THE REPUBLIC OF THE UNION OF MYANMAR

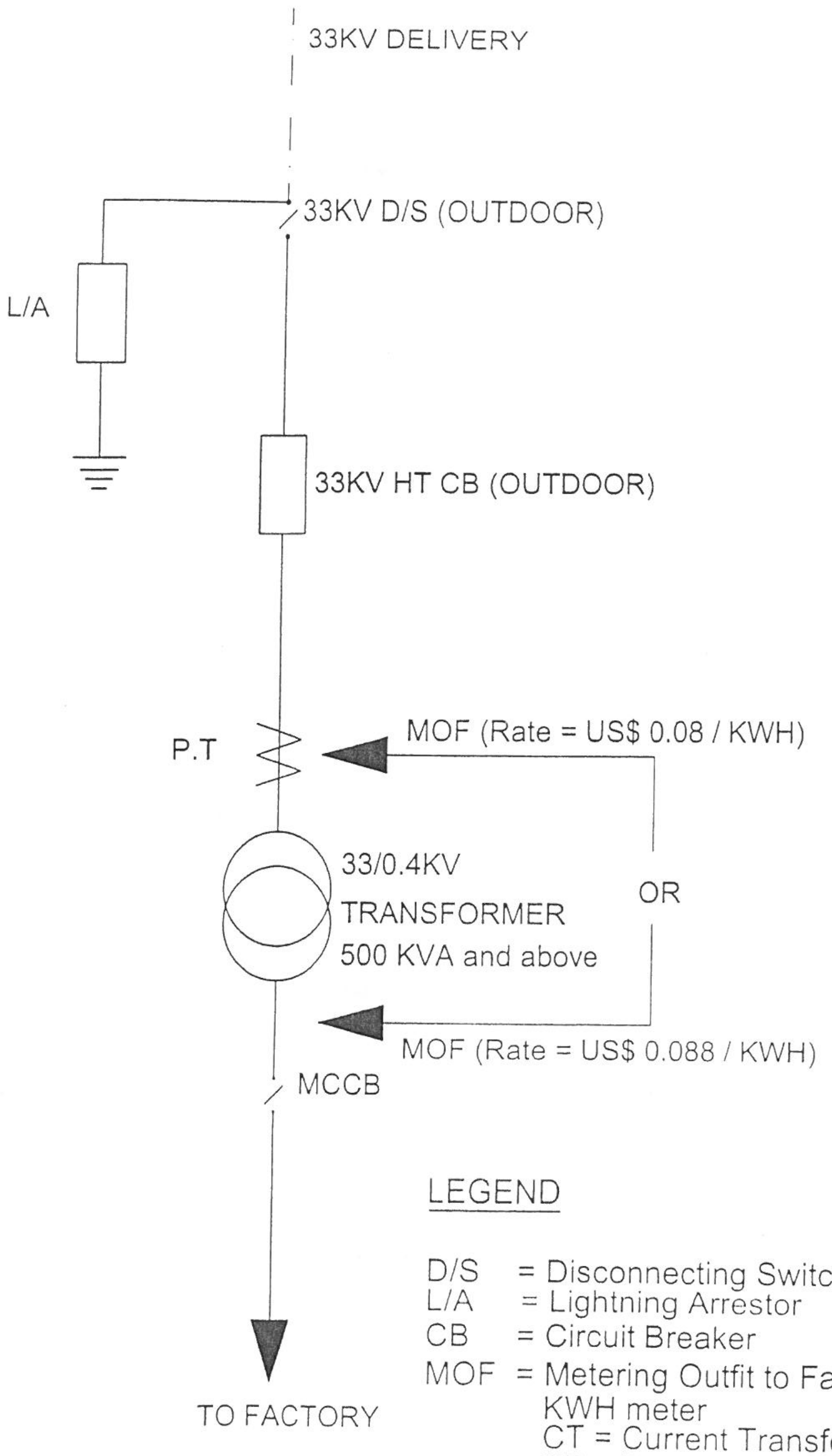
ELECTRICITY CONNECTION



Tenant shall start the 33KV line connection from one of the 33KV poles located outside the Land.

Tenant shall take this work by giving contract to electrical installation company and getting permit from electric power authority.

ELECTRICITY RECEIVING REQUIREMENT (For Transformer 500KVA and above)

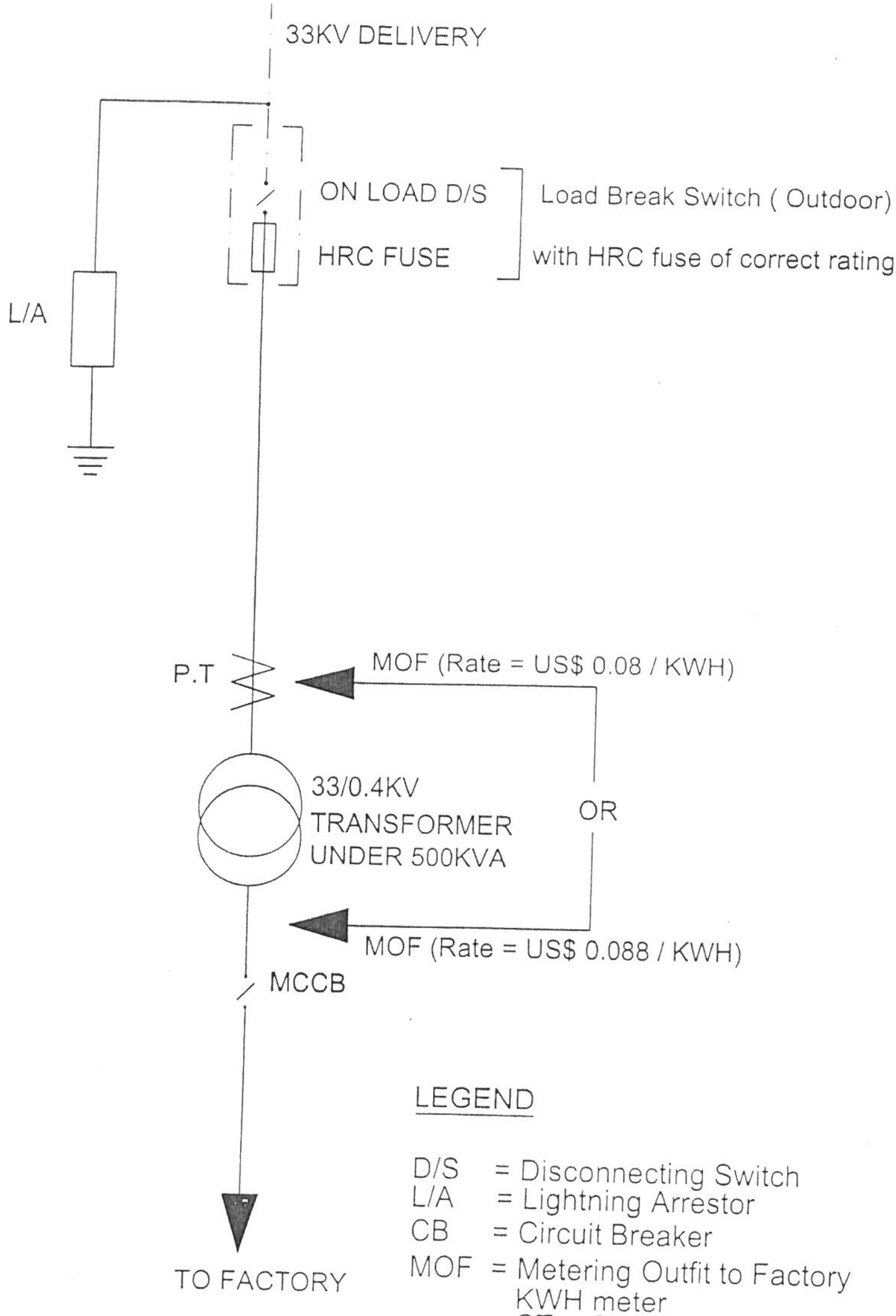


LEGEND

D/S = Disconnecting Switch
L/A = Lightning Arrestor
CB = Circuit Breaker
MOF = Metering Outfit to Factory
KWH meter
CT = Current Transformer
PT = Potential Transformer
MCCB= Metal Clad Circuit Breaker

ATTACHMENT 7B-2

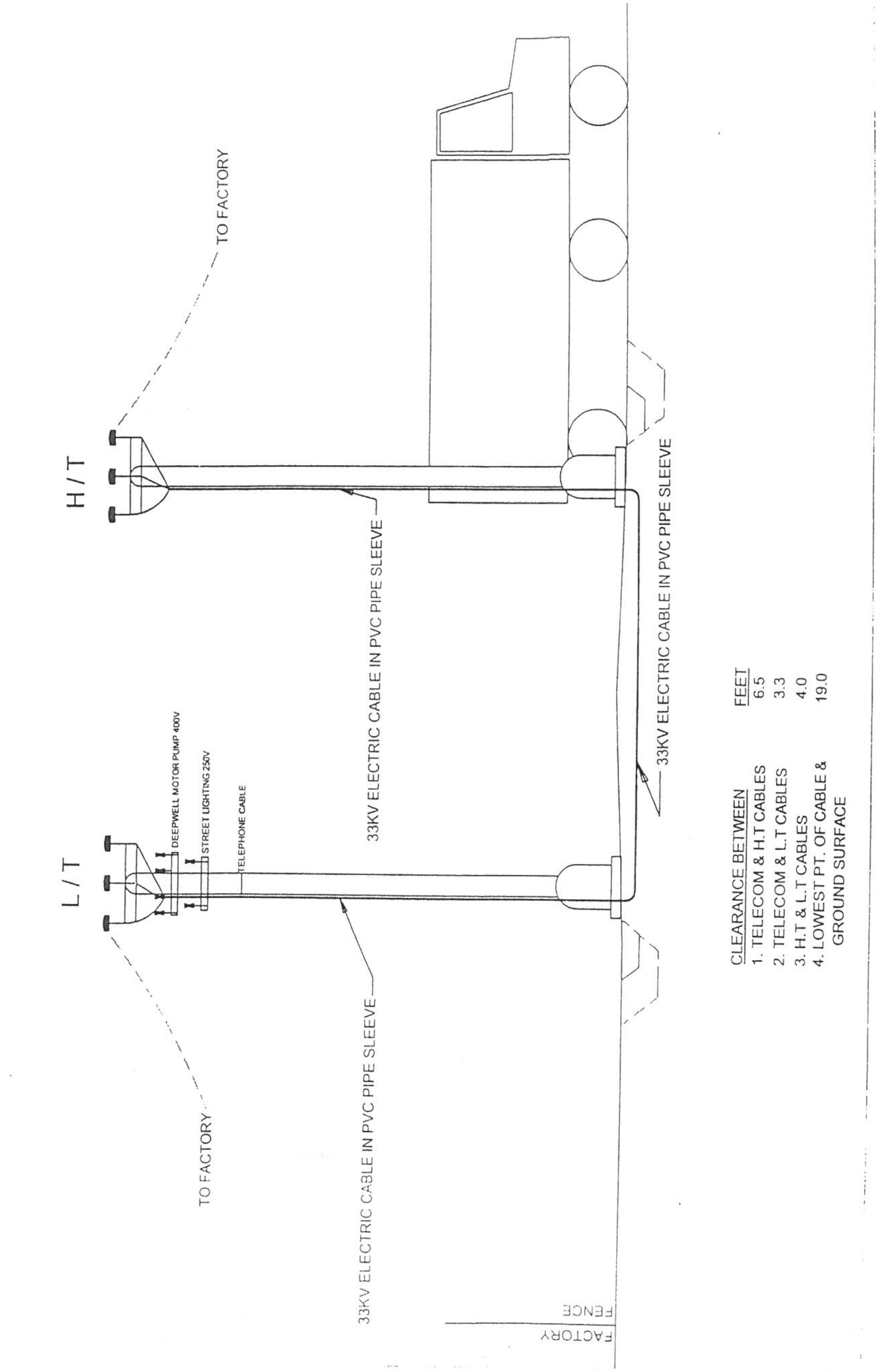
ELECTRICITY RECEIVING REQUIREMENT (For Transformer Size under 500KVA)



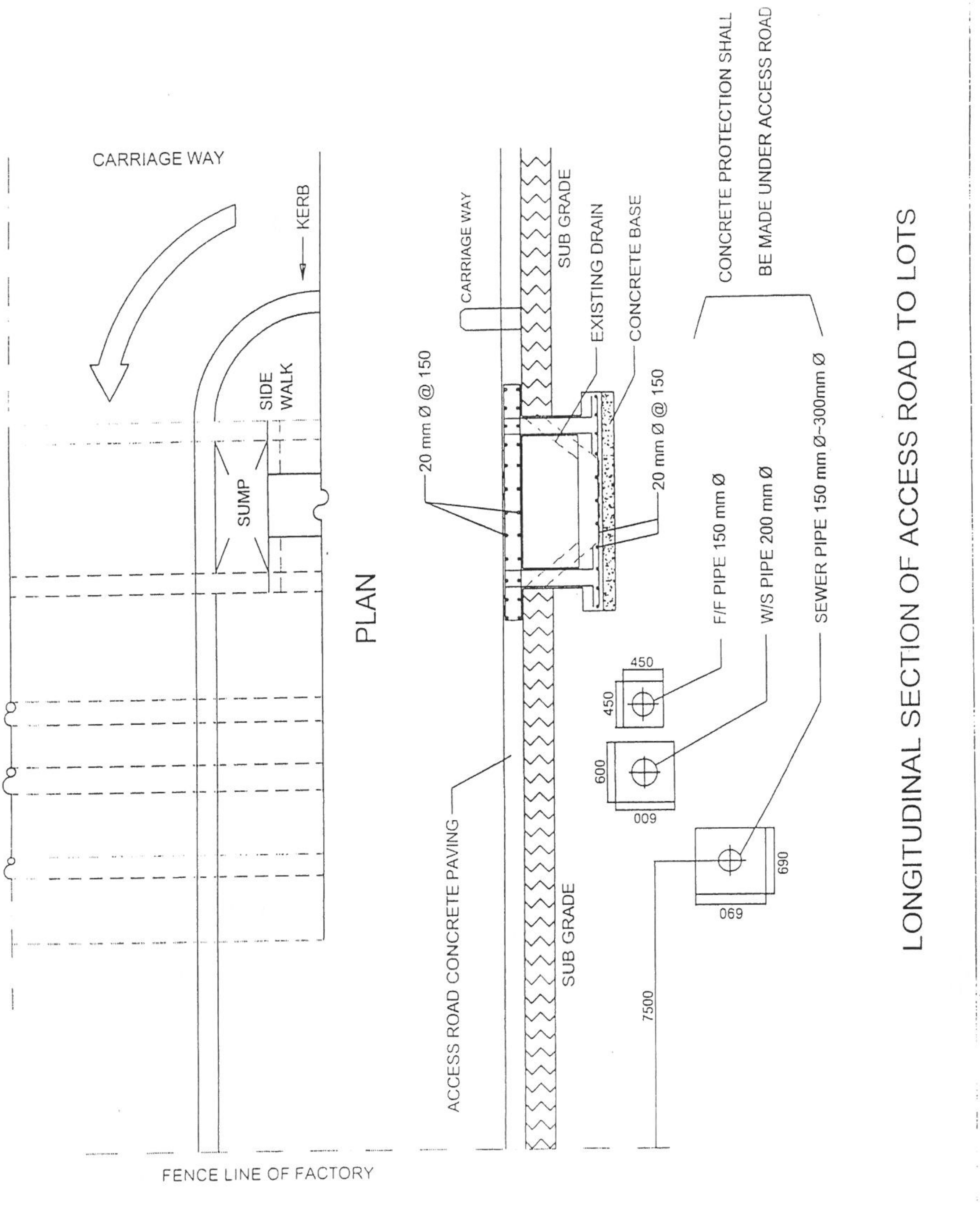
LEGEND

D/S = Disconnecting Switch
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CONNECTION OF SUB-DIVISION LINE
(CROSSING THE ROAD)



ACCESS ROAD DETAILS



ATTACHMENT 9

WASTE WATER QUALITY CRITERIA

PARAMETER		UNIT	MAXIMUM ALLOWABLE LIMIT
PHYSICAL			
Temperature		°C	35
Dissolved Solids		mg/l	1000
Suspended Solids		mg/l	200
CHEMICAL			
pH		units	6-9
Iron	(Fe)	mg/l	5
Manganese	(Mn)	mg/l	0.5
Zinc	(Zn)	mg/l	5
Copper	(Cu)	mg/l	0.5
Chromium Hexav	(Cr)	mg/l	0.1
Cadmium	(Cd)	mg/l	0.01
Total Mercury	(Hg)	mg/l	0.005
Boron	(B)	mg/l	1
Nikel	(Ni)	mg/l	0.1
Phosphate	(PO_4-P)	mg/l	1
PCB		mg/l	0.003
Lead	(Pb)	mg/l	0.1
Arsenic	(As)	mg/l	0.05
Selenium	(Se)	mg/l	0.01
Cyanide	(Cn)	mg/l	0.02
Sulphur	(S)	mg/l	0.01
Fluorine	(F)	mg/l	1.5
Chlorine	(Cl_2)	mg/l	1
Chloride	(Cl)	mg/l	600
Sulphate	(SO_4)	mg/l	400
Free Ammonia	(NH_3-N)	mg/l	0.5
Nitrate	(NH_3-N)	mg/l	10
Nitrite	(NO_2-N)	mg/l	1
Oxygen Demand			
Biology	(BOD)	mg/l	240
Chemical	(COD)	mg/l	500
Blue Active Compound			
Methylene (Mixed Active Methyl Blue)		mg/l	0.5
Phenol		mg/l	0.002
Vegetable Oil & Fats		mg/l	30
Mineral Oil (Hydrocarbon)		mg/l	10
MBAS (Detergent)		mg/l	0.5
Radioactivity*			

Note: 1. Radioactivity* concentration follows the valid regulations.
2. No substances constituting an obstacle to the biological treatment process shall be included.

ATTACHMENT 10

AMBIENT AIR QUALITY CRITERIA

PARAMETER	AVERAGE TIME IN	PRIMARY		SECONDARY		INFO
		MIN	MAX	MIN	MAX	
CARBON MONOXIDE (CO)	1 hour 3 hour 8 hour 1 year	-	10 mg / m^3			
NITROGEN DIOXIDE (NO_2)	1 hour 3 hour 8 hour 24 hour 1 year	-	100 µg / m^3	-	100 µg / m^3 (0.05 ppm)	
SULPHUR DIOXIDE (SO_2)	1 hour 3 hour 8 hour 24 hour 1 year	- - - - -	- - - 265 µg / m^3 (0.14 ppm) 80 µg / m^3 (0.03 ppm)	- - - - -	1360 µg / m^3 (0.5 ppm) 260 µg / m^3 60 µg / m^3	
HYDROGEN SULPHIDE (H_2S)	1 hour 3 hour 8 hour 24 hour 1 year	-	24 µg / m^3 (0.21 ppm)			
HYDROCARBON	1 hour 3 hour 8 hour 24 hour 1 year	-	160 µg / m^3 (0.21 ppm)	-	160 µg / m^3 (0.21 ppm)	
DUST	1 hour 3 hour 24 hour 1 year	-	260 µg / m^3 75 µg / m^3	-	150 µg / m^3 (60 µg / m^3)	
LEAD (Pb)	30 days	-	1.5 µg / m^3 0.06 µg / m^3	-		
AMMONIA (NH_3)	24 hour	-	2 ppm			
OXIDANTS	1 hour		160 µg / m^3 (0.08 ppm)	-	160 µg / m^3 (0.08 ppm)	

ATTACHMENT 11

EMISSION QUALITY CRITERIA

Pollution	Emission Criteria	Units (g / Nm^3)
Smoke	All incineration Centers	Ringelman No. 2 shall not exceed more than 5 min / hr
Solid material	Process in industry	0.20 g / m^3 (after correction towards p 12% CO_2)
H_2SO_4 - SO	ditto	0.10 g / Nm^3 as HP SO_3
Compounds of: Fluorine	ditto	0.10 g / Nm^3 as HP
HCl	ditto	0.20 g / Nm^3 as HCl
Cl_2	ditto	0.10 g / Nm^3 as Cl_2
H_2S	ditto	5 ppm as H_2S
NO_2	ditto	2.0 g / Nm^3 as NO_2
CO	ditto	1.0 g / Nm^3 as CO
Cu	ditto	0.02 g / Nm^3 as Cu
Pb	ditto	0.02 g / Nm^3 as Pb
As	ditto	0.02 g / Nm^3 as As
Sb	ditto	0.01 g / Nm^3 as Sb
Cd	ditto	0.01 g / Nm^3 as Cd
Hg	ditto	0.01 g / Nm^3 as Hg

ATTACHMENT 12

NOISE LEVEL CRITERIA

I The threshold value for Noise in working-places is determined at 85 dBA.

II The threshold values for adjacent community / industrial areas are divided into three areas / regions.

II.1 Hospital, Nursing Place areas
- II.1.1 At night must not exceed 35 dBA.
- II.1.2 Morning and afternoon must not exceed 40 dBA.
- II.1.3 Midday must not exceed 45 dBA.

II.2 Housing areas
- II.2.1 At night must not exceed 40 dBA.
- II.2.2 Morning and afternoon must not exceed 45 dBA.
- II.2.3 Midday must not exceed 50 dBA.

II.3 Shopping complex, road and factory areas
- II.3.1 At night must not exceed 50 dBA.
- II.3.2 Morning and afternoon must not exceed 55 dBA.
- II.3.3 Midday must not exceed 60 dBA.

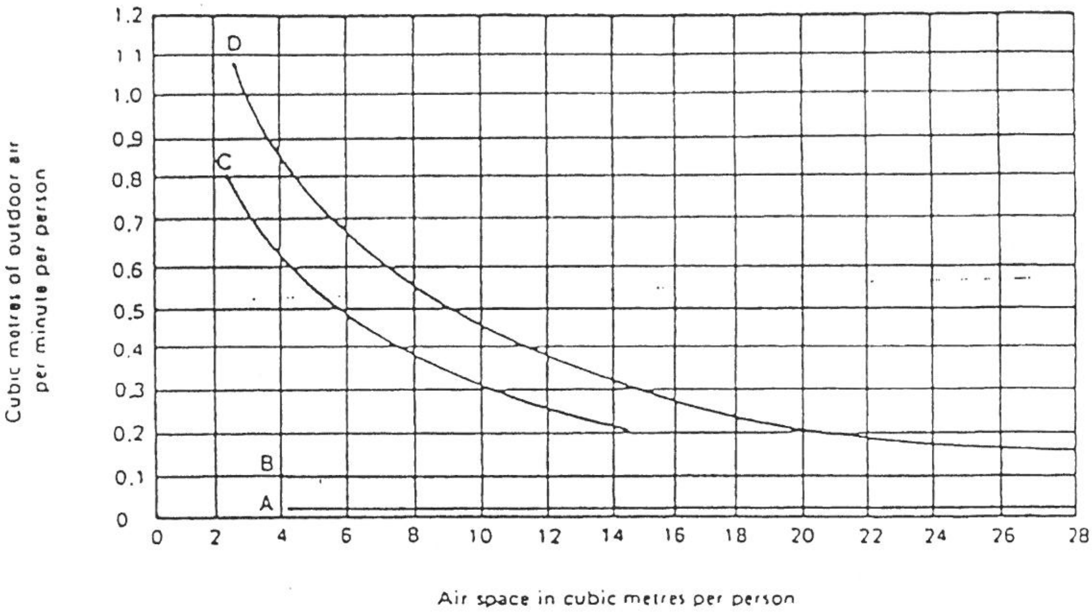
ATTACHMENT 13

REQUIREMENTS ON SANITARY CONVENIENCES AND WASHING FACILITIES

Categories of places	No. of sanitary facilities				
	Female		Male		
	Wc	Wb	Wc	Ur	Wb
The sanitary requirements should be provided in accordance to the floor area or the number of workers, whichever is greater.					
a. By Area					
For the first 500 m^2	1	2	1	2	2
501 m^2 - 1000 m^2	2	3	2	4	3
1001 m^2 - 2000 m^2	3	5	3	6	5
For every additional 1000 m^2 in excess of 2,000 m^2	1	2	1	2	2
b. By No. of Workers					
Male workers up to 25			1	2	2
26 - 50 workers			2	3	3
51 - 100 workers			3	5	5
Every 50 in excess of 100 workers			1	2	1
Female workers up to 20	1	1			
21 - 40 workers	2	2			
41 - 70 workers	3	3			
71 - 100 woekers	4	4			
101 - 140 workers	5	5			
141 - 180 workers	6	6			
Every 40 in excess of 180 workers	1	1			
c. Showers					
For every 25 workers - 1 shower					

Wc = water closet
Wb = wash basin
Ur = urinal 600 mm is taken as 1 unit

VENTILATION REQUIREMENTS



A Air required to provide necessary oxygen content

B Air required to prevent CO_2 concentrations from rising above 0.5 per cent

C Air required to remove objectionable body odors on sedentary adults

D Data in curve C increased by 50% (and projected) to allow for moderate physical activity

F.R.S.

ဝ-၂၀၄၅
၈/၉/၂၀၁၁

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
ပြည်ထောင်စုရှေ့နေချုပ်ရုံး
နေပြည်တော်

စာအမှတ်၊ ၂(၅) ၃-၃၆/နပတ(၄၁၅)
ရက်စွဲ၊ ၂၀၁၁ ခုနှစ်၊ ဩဂုတ်လ ၃၀ ရက်

အကြောင်းအရာ။ Sub-Lease Agreement (မူကြမ်း)အားစိစစ်ပေးပါရန်ကိစ္စ

ရည် ညွှန်း ချက် ။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန ၊ မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန၏ ၄-၈-၂၀၁၁ ရက်စွဲပါစာအမှတ်၊ မအ/နဆစ/ MIPCL/ ၂၀၁၁ (၄၁၇)

၁။ ဆောက်လုပ်ရေးဝန်ကြီးဌာန၊မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာနနှင့် စင်္ကာပူနိုင်ငံ Kepventure Pte Co., Ltd တို့မှ ဖော်ထုတ်ထားသည့် နိုင်ငံတကာအဆင့်မီစက်မှုဇုန်အတွင်းရှိမြေကွက်အမှတ် D-9 အား ဟောင်ကောင်နိုင်ငံ Sun-Flower Lace(H.K)Co., Ltd သို့ ငှားရမ်းရန်အတွက် Mingaladon Industrial Park Co., Ltd နှင့် Sun-Flower Lace(H.K)Co., Ltd တို့အကြားချုပ်ဆိုမည့် Sub-Lease Agreement စာချုပ် (မူကြမ်း)အား စိစစ်ပေးပါရန် ရည်ညွှန်းချက်ပါစာဖြင့် မေတ္တာရပ်ခံလာသောကိစ္စဖြစ်ပါသည်။

၂။ ရည်ညွှန်းချက်ပါစာဖြင့် ပူးတွဲပေးပို့လာသော Sub-Lease Agreement (မူကြမ်း) ကို ဥပဒေရှုထောင့်မှလေ့လာစိစစ်၍ အောက်ပါအတိုင်းသုံးသပ်အကြံပြုအပ်ပါသည်-

(က) ထပ်ဆင့်ငှားရမ်းရာတွင် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၅ အရ တစ်ကြိမ်လျှင် တစ်နှစ်ထက်ပို၍ နိုင်ငံခြားသား/ နိုင်ငံခြားသားပိုင်ကုမ္ပဏီသို့ ငှားရမ်းခြင်းပြုခွင့်မရှိပါ၍ ယခု Sub-Lease အလို့ငှာ ဆောက်လုပ်ရေးဝန်ကြီးဌာနက ကိစ္စရပ်တစ်ခုချင်းအလိုက် ၁၉၈၇ ခုနှစ် မရွှေ့မပြောင်းနိုင်သောပစ္စည်းလွှဲပြောင်းခြင်းကို ကန့်သတ်သည့်ဥပဒေပုဒ်မ ၁၄ အရ ကင်းလွတ်ခွင့်ပြုရန်လိုအပ်ပါသည်၊

(ခ) စာချုပ်(မူကြမ်း)အပိုဒ် ၁၉ ၏ ပဋ္ဌမဖြောက်စာကြောင်းတွင် " within a specified period"ဟု ဖော်ပြထားရာ specified period မှာ မည်သည့်ကာလကိုရည်ညွှန်းကြောင်းကို နောင်တွင်အငြင်းပွားမှုမပေါ်ပေါက်စေရန် တိကျစွာထည့်သွင်းဖော်ပြသင့်ပါသည်၊

(ဂ) တံဆိပ်ခေါင်းအက်ဥပဒေပုဒ်မ ၉ အရ တံဆိပ်ခေါင်းခွန်ကင်းလွတ်ခွင့် သို့မဟုတ် သက်သာခွင့် မရရှိသေးလျှင်တံဆိပ်ခေါင်းအက်ဥပဒေအရ ကျသင့်သောတံဆိပ်ခေါင်းခွန်ကို မြေအငှားချထားခြင်းခံရသူကထမ်းဆောင်ရမည်ဖြစ်ပါသည်၊

(ဃ) လိုအပ်သောနေရာများတွင် မင်နီဖြင့် ဖြည့်စွက်၊ ပြင်ဆင် ရေးသားပေးလိုက်ပါသည်။

၃။ ဤစာချုပ်(မူကြမ်း)ကိုပြည်ထောင်စုရှေ့နေချုပ်ဥပဒေနှင့်အညီ ဥပဒေကြောင်းအရသာ ဥပဒေအကြံဉာဏ်ပေးခြင်းဖြစ်ပါသည်။ ဥပဒေရေးရာမဟုတ်သည့် စီမံရေးရာ၊ ဘဏ္ဍာရေးရာ၊ ကျွမ်းကျင်မှုဆိုင်ရာကိစ္စရပ်များကိုဤရုံးအနေဖြင့်မှတ်ချက်ပေးရန်မရှိပါကြောင်းနှင့်ယင်းကိစ္စရပ်များနှင့်စပ်လျဉ်း၍ သက်ဆိုင်ရာကျွမ်းကျင် သူများနှင့် ဆွေးနွေးညှိနှိုင်းဆောင်ရွက်ရန်အကြံပြုပါသည်။

၄။ Sun-Flower Lace(H.K)Co., Ltd သည် သက်ဆိုင်ရာနိုင်ငံ၏ ဥပဒေအရ တရားဝင် ဖွဲ့စည်းထားသည့် ကုမ္ပဏီဟုတ် မဟုတ်၊ စာချုပ်ပါလုပ်ငန်းကိုလုပ်ကိုင်နိုင်စွမ်းနှင့် လုပ်ကိုင်နိုင်ခွင့်ရှိ မရှိ၊ ငွေကြေးအင်အားပြည့်စုံမှုရှိ မရှိ၊ စာချုပ်တွင် လက်မှတ်ရေးထိုးမည့်သူများသည် တရားဝင်လွှဲအပ်ခြင်းခံရသူများဟုတ် မဟုတ်စသည့် အချက်များနှင့်စပ်လျဉ်း၍ ကြိုတင်စိစစ်ရန်လိုအပ်မည်ဖြစ်ပါသည်။

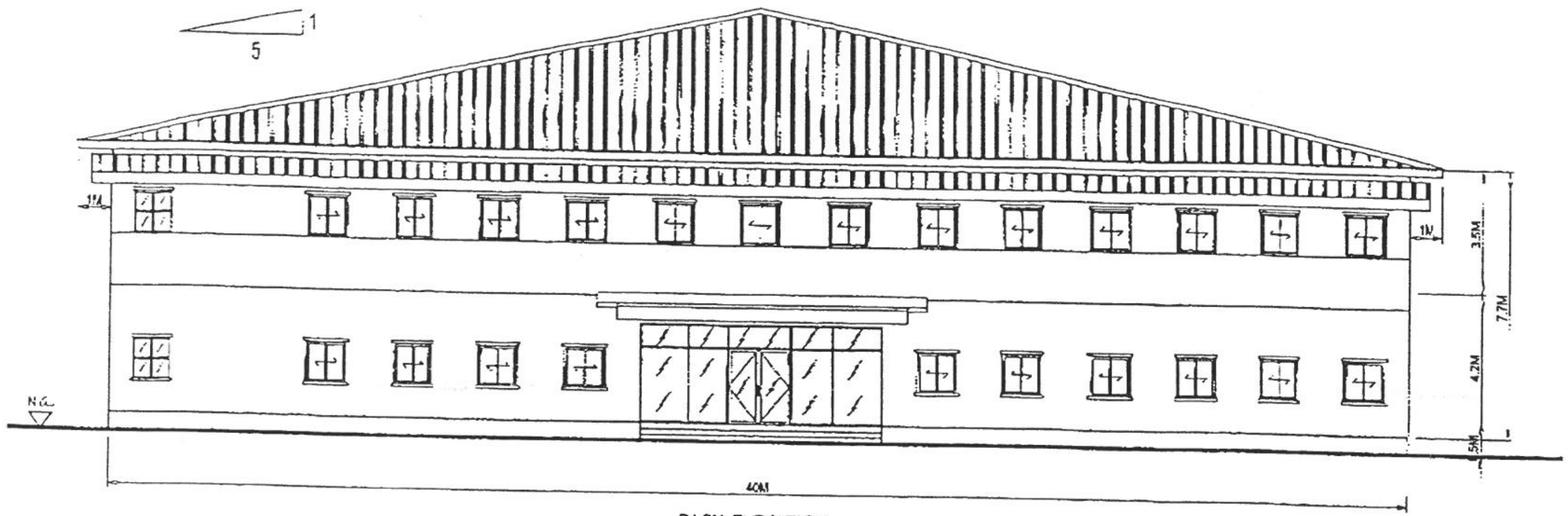
၅။ စာချုပ်(မူကြမ်း)ကိုလက်မှတ်ရေးထိုးချုပ်ဆိုပြီးပါက မှတ်တမ်းတင်ထားနိုင်ရန်အတွက်ဤရုံးသို့ မိတ္တူ(၃)စောင်ပေးပို့ပါရန် မေတ္တာရပ်ခံအပ်ပါသည်။

20.8.11

ညွှန်ကြားရေးမှူးချုပ်(တာဝန်)(ကိုယ်စား)
(ကျော်ဆန်း၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်)

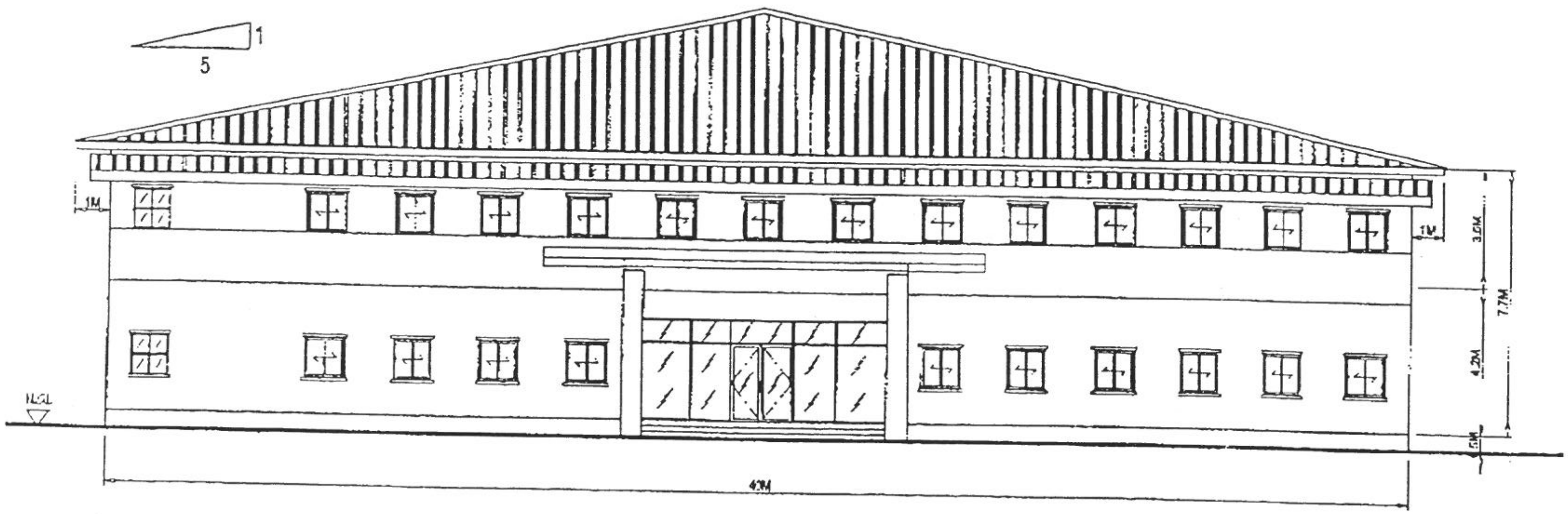
မြို့ရွာနှင့် အိုးအိမ်ဖွံ့ဖြိုးရေးဦးစီးဌာန
ဆောက်လုပ်ရေးဝန်ကြီးဌာန

M-017/E/DKKPhyu/Sun-Flower(22-8-2011)



BACK ELEVATION

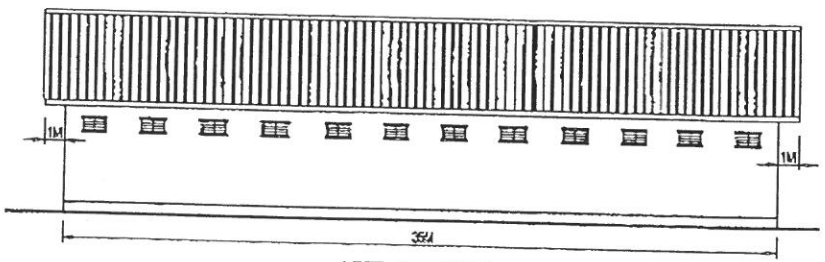
SCALE 1:150



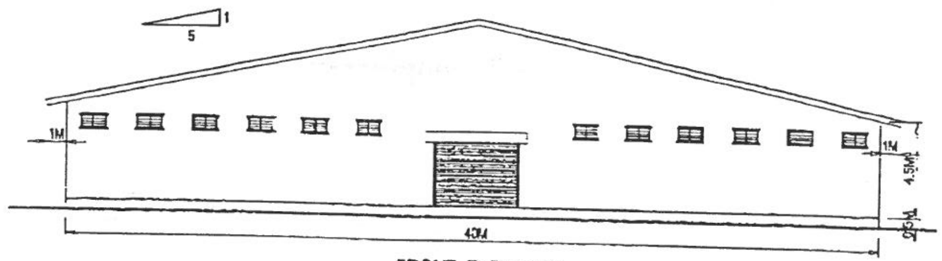
FRONT ELEVATION

SCALE 1:150

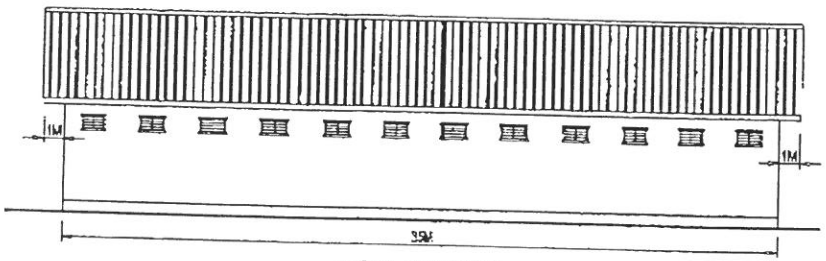
The Tokyo Enterprise Co., Ltd	YANGON OFFICE NO.32, Pyay Road, 6 ½ miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388,503446,513101 Fax.: 95-1-513102	Project SUN FLOWER LACE (MIP/D-9)	Approved by MR. HANA	Date :	15/11/2011
				Scale :	1 150
		Title : 2 STOREY FACTORY BLDG (ELEVATIONS)-1	Drawn by T SWE	Drawing No.	FEV-01
				Rev. No.	00



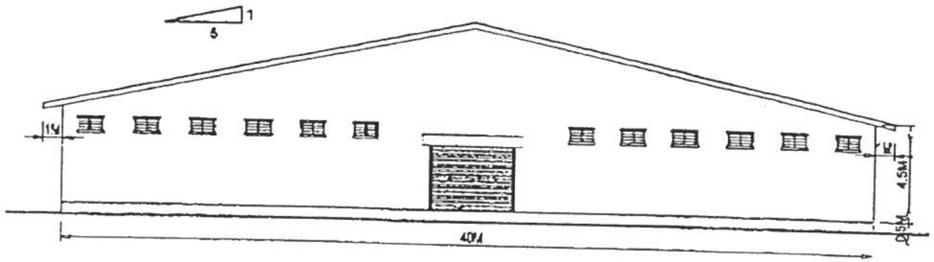
LEFT ELEVATION
SCALE 1:250



FRONT ELEVATION
SCALE 1:250



RIGHT ELEVATION
SCALE 1:250

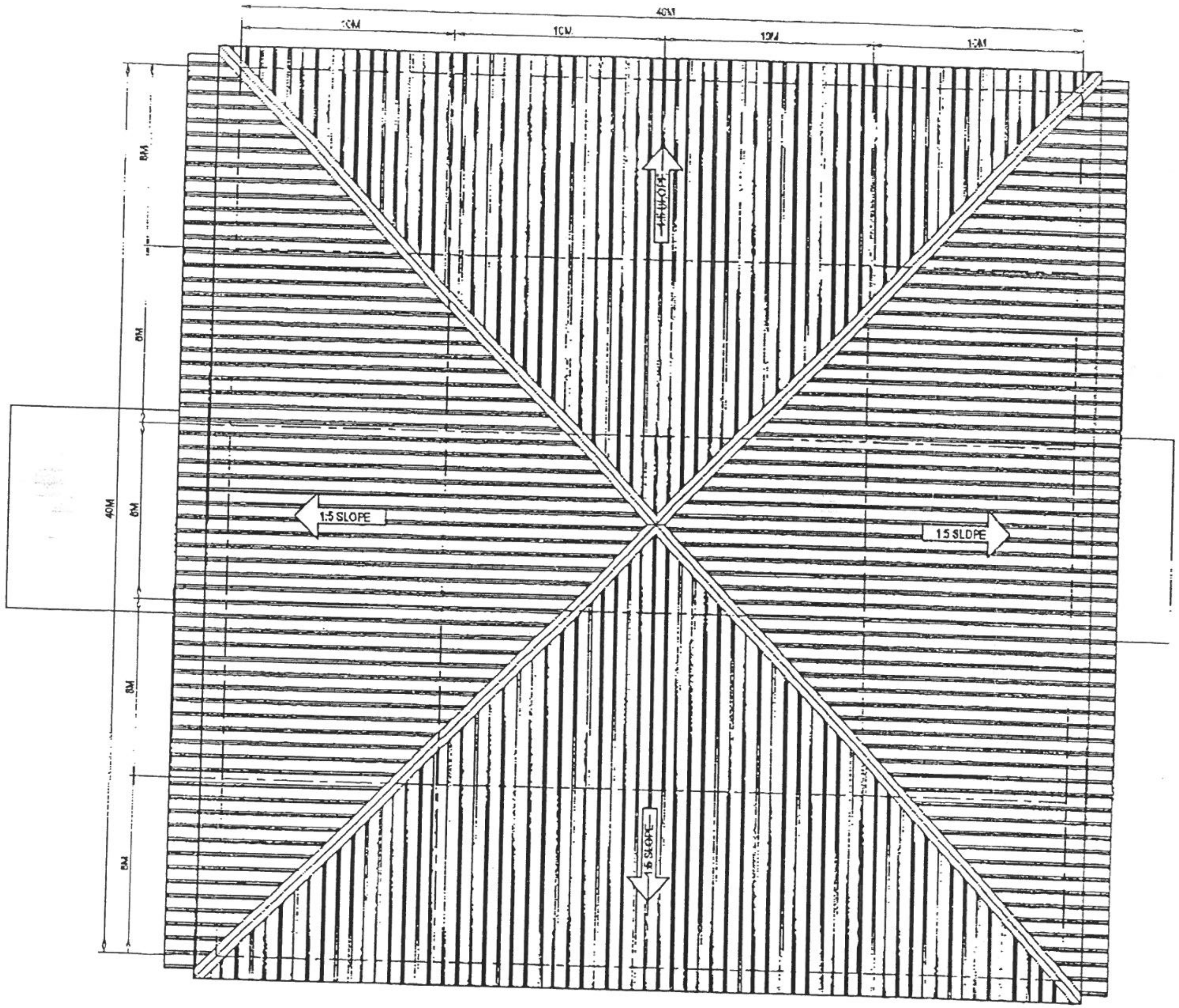


BACK ELEVATION
SCALE 1:250

The Tokyo Enterprise Co, Ltd

YANGON OFFICE
NO.32, Pyey Road,6 ½ miles,
Hlaing Township, Yangon, Myanmar
Tel.: 95-1-514388,502446,513103
Fax.:95-1-513102.

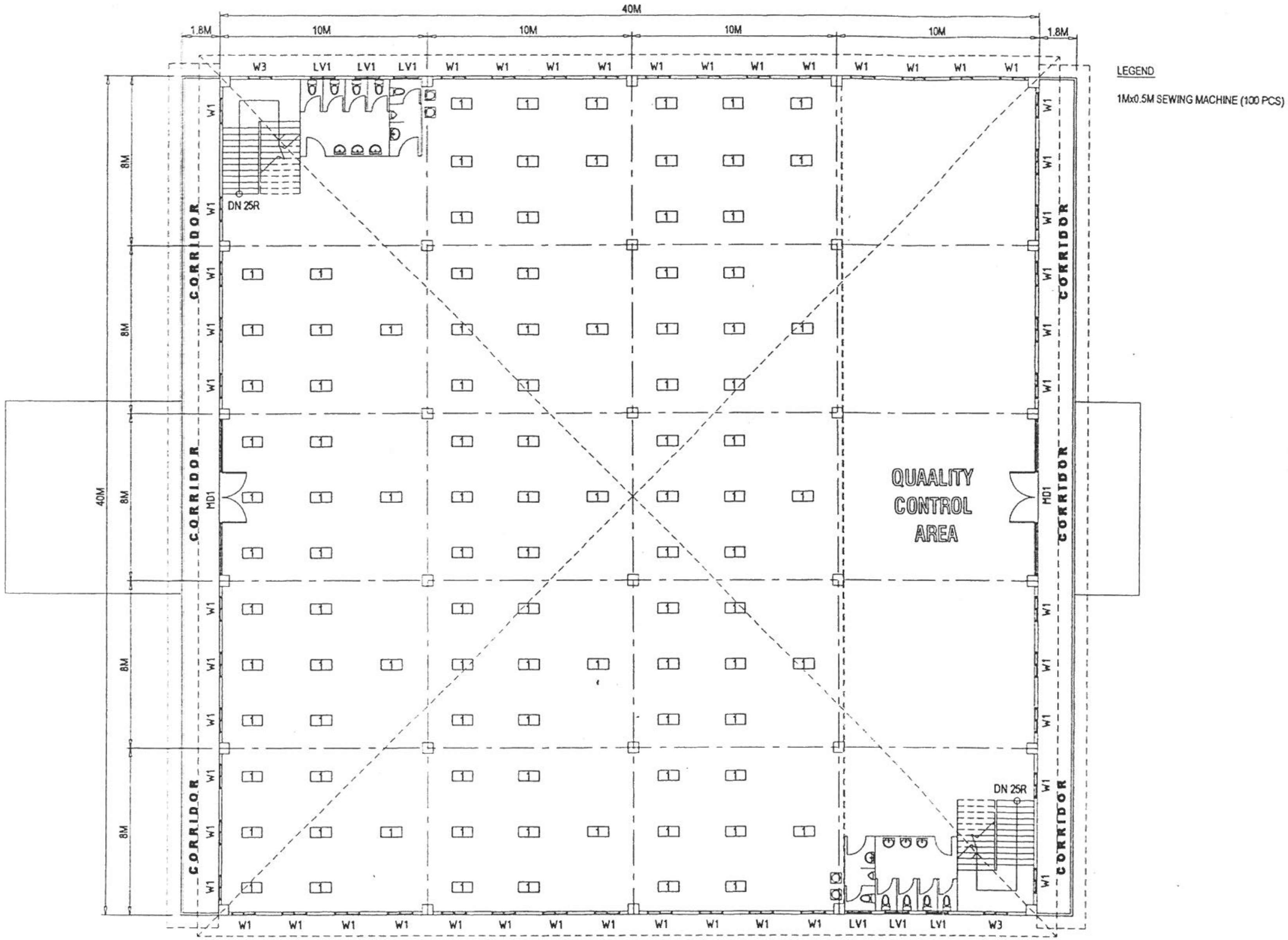
Project	SUN FLOWER - ACB (MIP/D-7)	Approved by	MR. HANA	Date :	19/10/2011
				Scale :	1 : 150
Title	SINGLE STOREY STORE BLDG. (ELEVATIONS)	Drawn by	T SWE	Drawing No.	FEV-01
				Rev. No.	00



OVER ROOF PLAN

SCALE 1:200

The Tokyo Enterprise Co, Ltd	YANGON OFFICE NO.32, Pyay Road, 6 1/2 miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388, 532446, 513102 Fax: 95-1-513102	Project : SUN FLOWER LACE (MIP/D-9)	Approved by MR. HANA	Date 19.1.2011
				Scale : 1:200
		Title : OVER ROOF PLAN (2 STOREY FACTORY BLDG.)	Drawn by T SWE	Drawing No. F3P-03
				Rev. No. 01

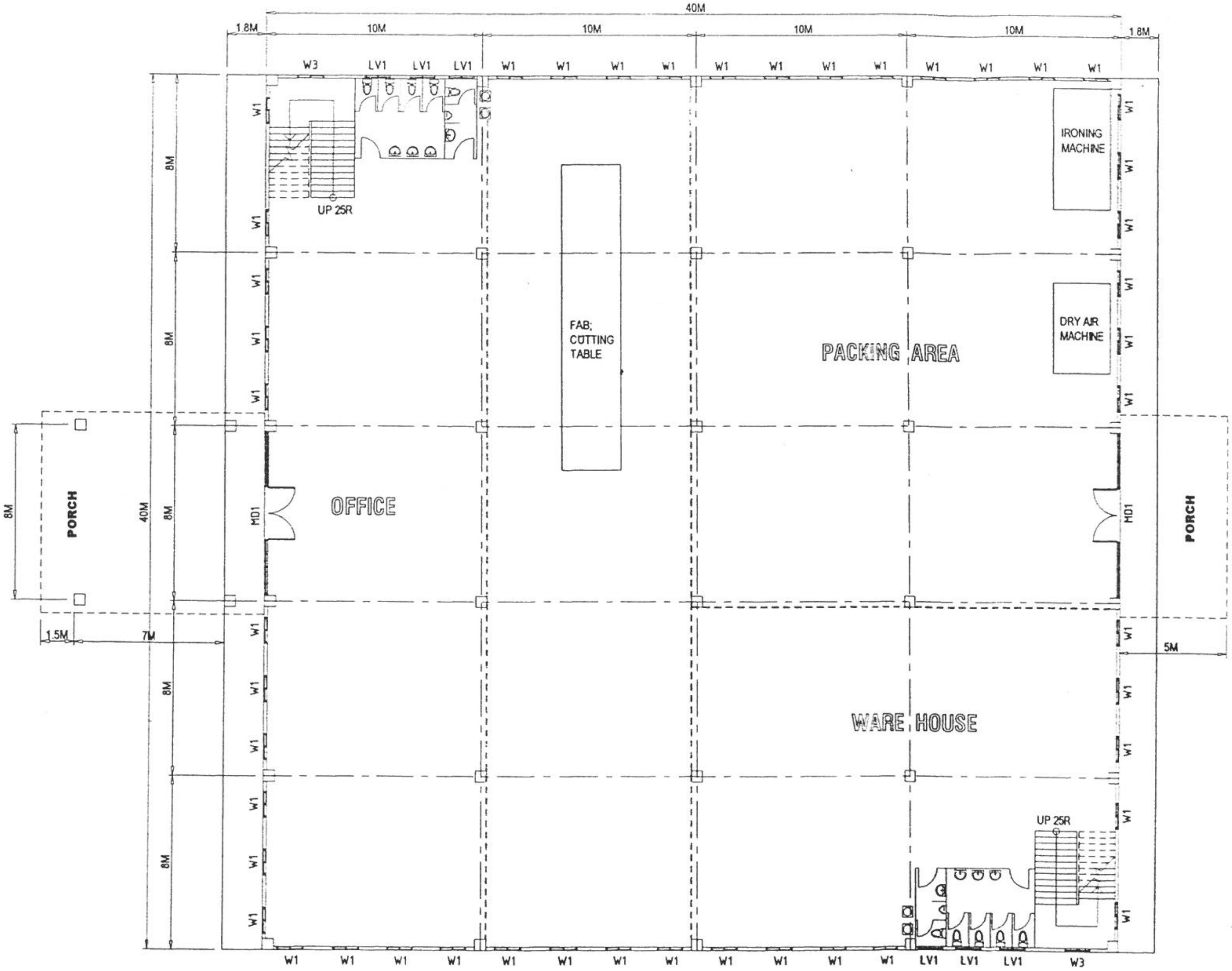


FIRST FLOOR PLAN

SCALE 1:200

The Tokyo Enterprise Co., Ltd	YANGON OFFICE NO.32, Pyay Road,6 ½ miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388,502446,513101 Fax.:95-1-513102	Project : SUNFLOWER LACE (MIP/D9)	Approved by	MR. HANA
		Title : FIRST FLOOR PLAN	Drawn by	T SWE

Date :	25/11/2011
Scale :	1:500
Drawing No.	PL-02/D9
Rev. No.	00



GROUND FLOOR PLAN

SCALE 1:200

The Tokyo Enterprise Co, Ltd	YANGON OFFICE NO.32, Pyay Road,6 ½ miles, Hlaing Township, Yangon, Myanmar Tel.: 95-1-514388,502446,513101 Fax,:95-1-513102	Project : SUNFLOWER LACE (MIP/D9)	Approved by	MR. HANA	Date :	25/11/2011
					Scale :	1:500
		Title : GROUND FLOOR PLAN	Drawn by	T SWE	Drawing No.	PL-01/D9
					Rev. No.	00

SUB-LEASE AGREEMENT

FOR

PLOT NO.D-9

MINGALADON INDUSTRIAL PARK CO., LTD.

YANGON

THE REPUBLIC OF THE UNION OF MYANMAR

Sub-Lease Agreement
Mingaladon Industrial Park

This Sub-Lease Agreement (hereinafter referred to as the "Agreement") is made at , on the day of , 2011

between;

1. **Mingaladon Industrial Park Co., Ltd.,** located at Corner of No. 3 Highway Road and Khayebin Road, Mingaladon Township, Yangon, The Republic of the Union of Myanmar (hereinafter referred to as the "Lessor") on the one part.

and,

2. **Sun- Flower Lace (H.K) Co., Ltd.** located at Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road, Kowloon Hong Kong. (hereinafter referred to as the "Lessee") on the other part;

(The Lessor and the Lessee are hereinafter jointly referred to as the "Parties", including any successors by law to replace the "Parties" independently referred to as the "Party".)

NOW, HEREBY MUTUALLY AGREES AS FOLLOWS;

Chapter 1. The Scope of the Agreement

Clause 1. **1.1** The Lessor agrees to lease, and the Lessee agrees to take on the lease, **Plot No. D-9** as per the plan attached hereto as **Exhibit A,**which is deemed as an integral part hereof, the land with the total area of **10,004.00 square-meter** (hereinafter referred to as the "Land"), in the Mingaladon Industrial Park (hereinafter referred to as "MIP"), for the purpose of Manufacturing of Lace, for the period commencing **from the issuing date of the Physical Delivery Receipt** pursuant to Clause 1.2 below and ending on the date 7th February, 2048 (hereinafter referred to as the "Lease Period").

1.2 Subject to the full payment by the Lessee of the Land Use Premium under Clause 3.1 and **Myanmar Investment Commission's permit**, the land shall be delivered to the Lessee by issuing the Physical Delivery Receipt (hereinafter referred to as the "Receipt") attached hereto as **Exhibit B** by the Lessor provided that the Lessor have confirmed that the Lessee has satisfied all of its obligations stipulated within this Agreement.

1.3 Any costs and expenses, which relates to the execution of this Agreement, of the Land and/or the Lessee's business in the MIP shall be borne by the Lessee.

Chapter 2. Warranty and Representation

Clause 2. Each Party represents and warrants to the other Party that it is a legal person duly authorised under the relevant laws and has the right, power, sound financial standing and authority to enter into this Agreement.

Chapter 3. Payment Terms

Clause 3. **3.1** In consideration for the Lessee's right to take on the lease of the Land, the Lessee shall pay the Lessor land use premium (hereinafter referred to as the "Land Use Premium") totally amounting to **US$ 321,328.48 (United State Dollars Three Hundred and Twenty One Thousand Three Hundred Twenty Eight and Cents Forty Eight only)** as follows:-

a. FIRST INSTALMENT

The booking fee which has already been received by the Lessor under the Provisional Allotment amounting to **US$ 32,132.85 (United States Dollars Thirty Two Thousand One Hundred Thirty Two and Cents Eighty Five only)** (hereinafter referred to as the "First Instalment") shall be paid appropriated for the First Instalment of 10% (ten percent) of the Land Use Premium on the date of signing of this Agreement.

b. SECOND INSTALMENT

Within 30 days after signing of this Agreement, 50% (fifty percent) of the Land Use Premium amounting to **US$ 160,664.24 (United States Dollar One Hundred and Sixty Thousand Six Hundred Sixty Four and Cents Twenty Four only)** shall be paid to the Lessor (hereinafter referred to as the "Second Instalment") failing which Lessor shall have the right to terminate this Agreement at its own discretion and the First Instalment shall be forfeited.

c. FINAL INSTALMENT

40% (forty percent) of the Land Use Premium amounting to **US$ 128,531.39 (United States Dollars One Hundred and Twenty Eight Thousand Five Hundred Thirty One and Cents Thirty Nine only)** (hereinafter referred to as the "Final Instalment") shall be paid to the Lessor by the Lessee either within 4 (four) months after signing of the Agreement or upon the Lessor's issuing of the Receipt whichever comes earlier, failing which the Lessor shall have the right to terminate this Agreement at its own discretion and the First Instalment and the Second Instalment shall be forfeited.

3.2 Each instalment of the Land Use Premium shall only be deemed to be received by the Lessor after the said amounts in full had been remitted and credited to the bank account of the Lessor at the bank designated by the Lessor.

Chapter 4. Annual Land Rent and Other Fees

Clause 4. In addition to the above consideration, the Lessee shall pay the annual land rent (hereinafter referred to as the "Land Rent") on yearly basis at the rate of **US$ 0.30** (thirty cents)per year per one square meter, i.e. **US$ 3,001.20 (United States Dollars Three Thousand One and Cents Twenty only)** stipulated in Clause 1 herewith as well as the Management Fees and Utility Charges (hereinafter collectively referred to as the "Fees") to be paid in accordance with the estate conditions of the Mingaladon Industrial Park (hereinafter referred to as the "Additional Conditions") attached hereto as **Exhibit C.** The Lessee shall pay the Land Rent to the Lessor each year not later than the 5th day of December of the preceding year.

Clause 5. The Lessee hereby acknowledges and accepts the right of the Lessor to review and change the rate of the Land Rent at the end of every 5 (five) year period at a rate of no more than 15% (fifteen percent) of the previous rate.

Clause 6. **6.1** Whenever the cadastral surveying has been done and found that there is a change of area of the Land which does not conform to the area as stipulated in the Agreement, the Lessor shall inform the Lessee thereof to pay and the Lessee agrees to pay the new amount of the Land Use Premium, the Land Rent and the Fees, based on the adjusted area of the Land from the subsequent date of such notification.

6.2 Subject to Clause 4 hereof, the Lessee and the Lessor agree that the balance of the Land Use Premium, the Land Rent and the Fees for the adjusted part of Land measured by the Lessor during the period from the commencement date of the Lease Period to the date of the notification by the Lessor to the Lessee pursuant to the first paragraph of this Clause 4 shall not be paid or reimbursed.

Chapter 5. Event of Default

Clause 7. If at any time and for any reason, the Lessee be in default in any payment of the Land Use Premium, the Land Rent and the Fees, the Lessee agrees to pay the Lessor the delayed interest at the rate of 18% (eighteen percent) per year for the unpaid portion of the Land Use Premium, the Land Rent and the Fees, as the case may be, until the date on which the payment is actually remitted and credited to the bank account of the Lessor stipulated in Clause 3.2.

Chapter 6. Security of Annual Land Rent

Clause 8. **8.1** The Lessee agrees to provide a security deposit (hereinafter referred to as the "Security") to the Lessor on the date of the signing of this Agreement by means of cash deposit (hereinafter referred to as the "Cash Deposit") equivalent to the amounts of the Land Rent stipulated in Clause 4.1 and Clause 5 amounting to **US$ 3,001.20 (United States Dollars Three Thousand One and Cents Twenty only)**.

8.2 If the Lessee, having received the Lessor's notice after causing any damages and/or losses to the Lessor or being in default of the Land Rent and the Fees caused by the Lessee, the Lessee agrees that the Lessor is entitled to deduct the amount due from the Cash Deposit.

8.3 If the amount of the Cash Deposit falls below the full amount as prescribed in Clause 8.1 for whatsoever reason, the Lessee shall increase the amount of the Cash Deposit to attain such full amount within 45 (forty five) days from the date of the notification by the Lessor.

8.4 If the Land Rent is changed by the Lessor pursuant to Clause 5 of the Agreement, the Lessee shall increase the amount of the Cash Deposit to attain such full amount within 45 (forty five) days from the date of the notification by the Lessor.

8.5 The Security shall be returned to the Lessee with no interest thereon only if and when this Agreement expires or is terminated and all of the obligations of the Lessee have been deemed to be completed by the Lessee.

Chapter 7. Ownership of Constructed Property and the Lessee's Duties

Clause 9. All facilities and materials on the Land brought by the Lessee shall belong to the Lessee (hereunder referred to as the "Lessee's Properties").

Clause 10. The Lessor acknowledges that the Lessee's Properties except immovable assets may be mortgaged, pledged, or guaranteed against the Lessee's debts with financial institutions or any third parties. The Land lease right granted to the Lessee under this Agreement shall not be mortgaged, pledged or guaranteed for any purpose no matter whatsoever reasons or at any event.

Clause 11. Under Clause 10, the Lessee shall not assign or transfer the right to lease the Land to other persons nor transfer to other persons, in whole or in part, its rights or obligations hereunder nor do anything to endanger the Lessor's rights to the Land nor sublease the Land, without the Lessor's prior written approval which shall be issued at the

Lessor's sole discretion and subject to the approval of the Myanmar Investment Commission. In such case, the Lessee shall abide by the Myanmar Companies Act, and other applicable Laws, rules and regulations stipulated by the Government and the relevant authorities.

Clause 12. **12.1** The Lessee shall strictly comply with the laws, rules, and regulations of the government and local authorities and observe the order of the Lessor or the Lessor's agent, relating to compliance with this Agreement.

12.2 The Lessee shall ensure that his and/or her foreign personnel and their families shall abide by the Laws of The Republic of the Union of Myanmar and they shall not interfere in the internal affairs of The Republic of the Union of Myanmar.

Clause 13. Within the Lease Period, the Lessee permits the Lessor to inspect the factory building and any other building on the Land with the full cooperation of the Lessee.

Clause 14. The Lessee must keep the Land in good condition at his own expense throughout the Lease Period. The Lessee shall be responsible for any damage and losses occasioned to the Lessor from loss of possession of the Land due to intrusion by outsiders, or loss of any right and interest of the Lessor in respect of the Land due to negligence, default or wilful act of the Lessee, and the lessee shall accordingly compensate the Lessor in full for such damages and losses.

Clause 15. The Lessee shall bear all taxes, duties and fees charged by the government or local authorities throughout the Lease Period on or relating to the payment of the Land Use Premium, the Land Rent or the Fees and/or its business on the Land.

Clause 16. Should the Lessor suffer damages for whatever reason, directly or indirectly, arising from the performance or non-performance by the Lessee, or its employees, agents, servants or visitors in relation to its business in MIP, the Lessee shall be liable for and shall make full compensation for such damages of whatsoever kind to the Lessor.

Clause 17. **17.1** The Lessee shall complete the construction of the factory building on

the Land within the period of 2 (two) years or any longer period approved by the Lessor from the date of the commencement of the Lease.

17.2 Should the Lessee fail to complete the construction work within such period, the Lessee agrees that this event shall constitute a breach of this Agreement, and the Lessor reserves the right to terminate this Agreement pursuant to Chapter 9 set out below and the Lessor shall have the right to re-enter into the said Land.

Clause 18. During the construction of the factory building on the Land, the Lessee shall agree to permit the Lessor or his agent to inspect the construction at all times. The Lease shall provide convenience and cooperative support and follow the Lessor's advice. Should the Lessor consider that any construction is not in accordance with the detailed Additional Conditions, the Lessor is entitled to instruct the Lessee to correct the construction and the Lessee shall make best efforts to observe the Lessor's instruction. If the Lessor considers that the said faults involve an essential element, the Lessor shall have the right to instruct the Lessee to stop the construction immediately. Any delay or damage arising therefrom cannot be claimed by any event for the extension of the construction period and/ or for reimbursement by the Lessor. Should the plan or the details of construction involve any fault, the Lessee agrees to let the Lessor decide and such decision shall be final.

Clause 19. The Lessee shall strictly abide by the Additional Conditions and other rules and conditions which shall be attached as an integral part of this Agreement. The Lessee shall comply in full with all the clauses contained therein. In the event of the Lessee's failing to do so, the Lessor shall serve a notice demanding the Lessee to observe and perform in accordance with the Agreement and the Additional Conditions within a specified period, and if the Lessee still fails to perform fully within that period, the Lessor shall sanction the Lessee in accordance with the codes mentioned in the Additional Conditions, and the Lessor shall have the right to terminate the Agreement at its sole discretion and to claim and receive from the Lessee all damages incurred directly or indirectly therefrom.

Clause 20. In the event of Lessee's failing to perform in accordance with any clause, apart from default of payment as specified in Chapter 5, the Lessor shall send a letter of notice to the Lessee demanding observance of the agreement within a specified period,

and if the Lessee still does not fully perform within such period, then the Lessor shall have the right to terminate the Agreement at its sole discretion and to claim and receive from Lessee all damages incurred directly or indirectly therefrom.

Chapter 8. Arbitration

Clause 21. **21.1** If any dispute arises out of this Agreement or any other agreement or document executed in connection with this Agreement, the Parties hereto shall consult with each other in good faith in order to settle such dispute amicably.

21.2 In the event that such dispute can not be settled amicably, it shall be settled in the Union of Myanmar by Arbitration, through two arbitrators, each one of whom shall be appointed by each Party. Should the arbitrators fail to reach an agreement, then such dispute shall be referred to an Umpire nominated by those arbitrators. The decision of the arbitrators or the Umpire shall be final and binding upon both Parties.

21.3 The Arbitration proceedings shall in all respects conform to the Myanmar Arbitration Act, 1944 (Myanmar Act IV, 1944) or any subsisting statutory modification thereof. The venue of Arbitration shall be in Yangon, The Republic of the Union of Myanmar. The Arbitration fees shall be borne by the losing Party.

Chapter 9. Termination

Clause 22. **22.1** Should the Agreement be terminated for one of the following reasons;

(a) Breach of condition of this Agreement by the other Party without rectification within 30 (thirty) days from the written notification of the other Party,
(b) Force Majeure persisting for more than 6 (six) months after the occurrence thereof,
(c) Incapability of implementing the original aims and object of the Lessee,

the Lessee agrees to stop operations immediately and remove all Lessee's Properties mentioned in Chapter 7 from the Land within 30 (thirty) days from the date of termination and return the Land to the Lessor in good condition. If the Lessee fails to do so, the Lessee agrees to pay the Lessor daily damages calculated as follows;

$$\frac{\text{Land Rent per year at the time of the termination} \times 20}{365}$$

Until the Lessee shall have duly completed such removal and return. Regarding removal of the Lessee's Properties, the Lessee shall bear all related costs of such removal.

22.2 If the Lessee fails to remove such Lessee's Properties or cannot complete the removal, the Lessee shall permit the Lessor to remove such Lessee's Properties and the Lessee shall bear all expenses and damages as mentioned in Clause 22.1 until the day which is deemed by the Lessor as the day of complete removal. In no event shall the Land Use Premium specified in Clause 3 be decreased or refunded due to the termination of the Agreement.

Chapter 10. Notice

Clause 23. Any notice or other communication required to be given or sent hereunder shall be in English and be left or sent by prepaid registered post (airmail, if overseas) or telex or electronic mail or facsimile transmission or international courier to the Party concerned at its address given underneath describing the names and addresses or such address as the Party concerned shall have notified in concurrence with this Clause to the other Party.

Lessor : Name : **Mingaladon Industrial Park Co., Ltd.**
Address : Corner of No.3 Highway Road and Khayebin Road, Mingaladon Township, Yangon, The Republic of the Union of Myanmar.

Lessee : Name : **Sun- Flower Lace (H.K) Co., Ltd**
Address : Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road, Kowloon Hong Kong.

Chapter 11. Governing Law

Clause 24. **24.1** This Agreement shall be governed by and construed under the laws of The Republic of the Union of Myanmar and the Parties hereby submit to the jurisdiction of the relevant Court of Myanmar and all Courts competent to hear appeals therefrom.

24.2 .In the event that any provision of the Agreement is deemed invalid, unlawful or unenforceable under any applicable law, the validity, legality or enforceability of the remaining provisions of this Agreement shall not be affected or impaired and this Agreement shall be construed as if such invalid, unlawful or unenforceable provision had never been contained in this Agreement.

Chapter 12. Force Majeure

Clause 25. **25.1** If either Party is temporarily rendered unable wholly or partly by Force Majeure to perform its duties or accept the performance by the other Party under this Agreement, it is agreed that the affected Party shall give notice to the other Party within 14 (fourteen) days after the occurrence of the cause relied upon, giving full particulars in writing of such Force Majeure. The duties of such Party as are effected by such Force Majeure shall, with the approval of the other Party, be suspended during the continuance of the disability so caused, as far as possible, be removed with all reasonable dispatch. Neither Party shall be responsible for delay damage or loss caused by Force Majeure.

25.2 The term, Force Majeure shall mean Acts of God, wars, strikes, lockouts, industrial disturbances, explosions, earthquakes, floods, typhoons, fires, storms, or other causes similar to the kind herein enumerated which are beyond the control of either Party and which by exercise of due care and diligence, either Party is unable to overcome.

Chapter 13. Mineral Resources and Treasures

Clause 26. Mineral resources, treasure, gems and other natural resources discovered unexpectedly from, in or under the Land during the Lease Period of the Agreement shall be the property to the Government of The Republic of the Union of Myanmar and the Government of The Republic of the Union of Myanmar shall be at liberty to excavate the aforesaid at any time.

Chapter 14. Protection of Environment

Clause 27. The Lessee shall be responsible for the protection and preservation of the environment in and around the Land, and shall be able to control pollution of air, water and land and not to cause any environmental degradation. The Lessee shall also take necessary measures in order to make environmental protection such as installation of the waste water treatment plant and other treatment procedures to keep the Land environmental friendly.

Chapter 15. Modification of the Agreement

Clause 28. In the event that any situation or condition arises due to circumstances not envisaged in this Agreement and that it warrants amendments to this Agreement, the Parties hereto shall make necessary negotiations with a view to making such necessary amendments.

Chapter 16. Retransfer of the Land

Clause 29. **29.1** At the end of the Lease Period, the Lessee shall transfer the Land to Lessor within 3 (three) months in good condition, ground damages having been refilled or repaired.

29.2 The Lessee shall have the right to be in possession and ownership of all movable properties which shall be removed at its own costs and/or disposed of within 3 (three) months, not affecting the Lessor's right to claim for the rent up to the date of complete evacuation and damages caused to the Land by the Lessee.

29.3 Notwithstanding the above Clause 29.1, a new agreement for further period may be negotiated and agreed upon between the Parties before the expiry of the Lease Period upon the request of the Lessee.

Chapter 17. Condition Precedent

Clause 30. This Agreement shall become valid upon signing by the Parties hereof and validity of this Agreement shall be subject to and conditional upon receipt of the approval from Myanmar Investment Commission.

This Lease Agreement is made in triplicate having the same contents. Both Parties have read and thoroughly understood this document and the accompanying Additional Conditions of the MIP, and hereunto affix their signatures. Each Party shall keep one copy and the remaining one will be submitted to the official for registration.

The Lessor: On and behalf of

Mingaladon Industrial Park Co., Ltd.

Win Zaw
Chairman

Shigeo HANA
Managing Director

The Lessee: On the behalf of

Sun- Flower Lace (H.K) Co., Ltd.

Name : Ms. Hsu-Shu- Chen
Title : President

In the present of

1. Name : Myint Naing
Designation :Director(Admin & Estate)
Address: Department of Human Settlement and Housing Development

2. Name:
Designation :
Address:

EXHIBITS

A:SITE PLAN OF MINGALADON INDUSTRIAL PARK

B:PHYSICAL DELIVERY RECEIPT

C:ADDITIONAL CONDITIONS FOR LEASE OF MINGALADON INDUSTRIAL PARK

EXHIBIT A

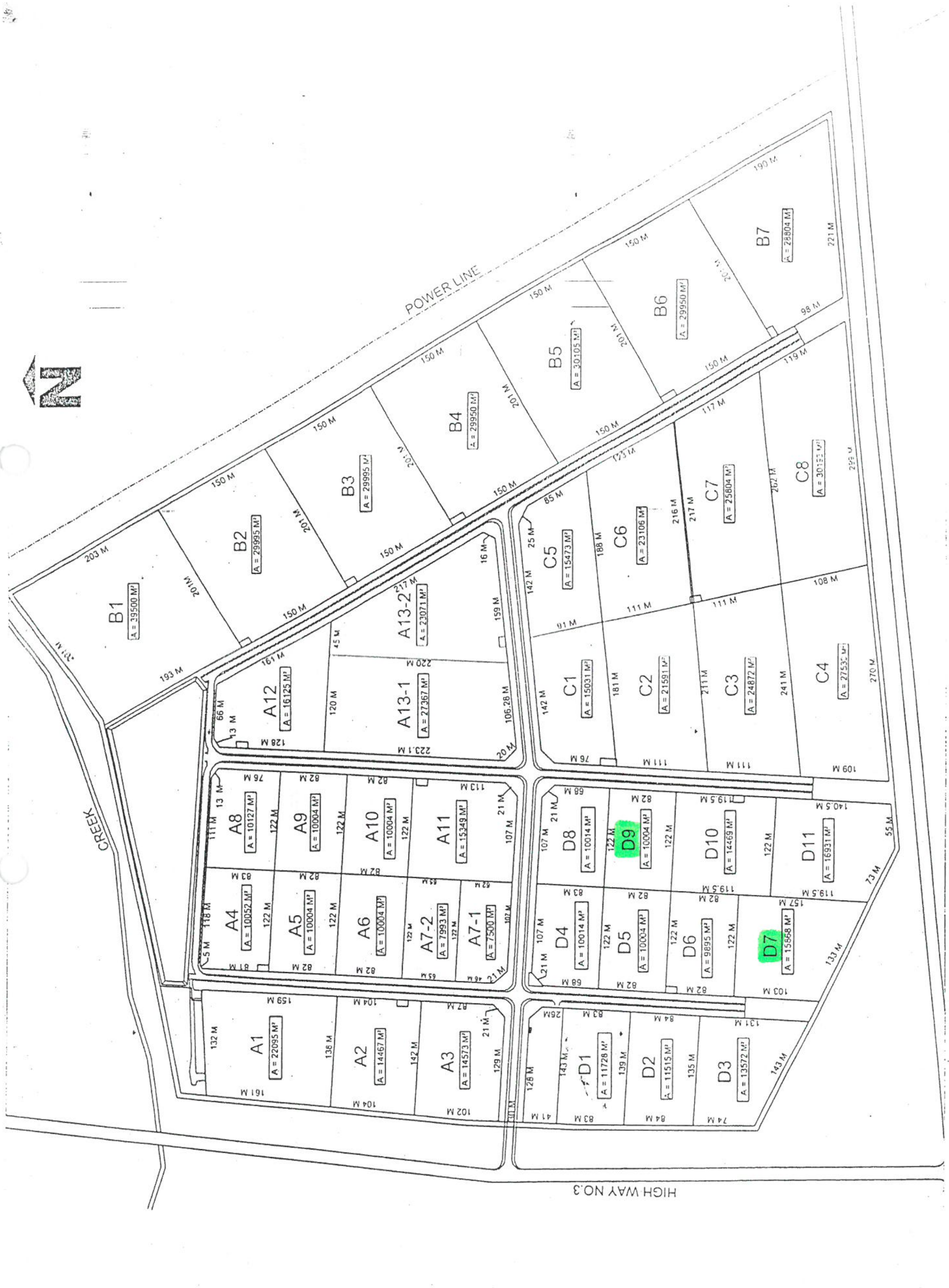

POWER LINE
CREEK
HIGH WAY NO.3
N
B1 A = 39500 M²
B2 A = 29995 M²
B3 A = 29995 M²
B4 A = 29950 M²
B5 A = 30105 M²
B6 A = 29950 M²
B7 A = 28804 M²
A12 A = 16125 M²
A13-2 A = 23071 M²
A13-1 A = 27367 M²
C5 A = 15473 M²
C6 A = 23106 M²
C7 A = 25804 M²
C8
C1 A = 15031 M²
C2 A = 21591 M²
C3 A = 24872 M²
C4
A8 A = 10127 M²
A9 A = 10004 M²
A10 A = 10004 M²
A11 A = 15349 M²
A4 A = 10052 M²
A5 A = 10004 M²
A6 A = 10004 M²
A7-2 A = 7993 M²
A7-1 A = 7500 M²
D8 A = 10014 M²
D9 A = 10004 M²
D10 A = 14469 M²
D11 A = 16931 M²
D4 A = 10014 M²
D5 A = 10004 M²
D6 A = 9895 M²
D7 A = 15668 M²
A1 A = 22095 M²
A2 A = 14467 M²
A3 A = 14573 M²
D1 A = 11728 M²
D2 A = 11515 M²
D3 A = 13572 M²

EXHIBIT-B

PHYSICAL DELIVERY RECEIPT

(The Final Sub-Lease Deed giving effect to Land Use Right)

FOR

PLOT NO. D-9

OF

MINGALADON INDUSTRIAL PARK

MINGALADON INDUSTRIAL PARK CO., LTD.

YANGON

THE REPUBLIC OF THE UNION OF MYANMAR

PHYSICAL DELIVERY RECEIPT

(The Final Sub-Lease Deed giving effect to Land Use Right)

FOR

PLOT NO. D-9

OF

MINGALADON INDUSTRIAL PARK

Physical Delivery Receipt

(The Final Sub-Lease Deed giving effect to Land Use Right)

for Plot No. D-9 of

Mingaladon Industrial Park

Lease Conditions

Plot No.	~ D-9
Area	~ 10,004.00m^2
Rate of Land Use Premium	~ US$ 32.$^{\underline{12}}$/m^2
Land Use Premium Amount	~ US$ 321,328.$^{\underline{48}}$
Lease period	~ Until 7th February 2048 with effect from the date of signing of Physical Delivery Receipt

Physical Delivery Receipt

(The Final Sub-Lease Deed giving effect to Land Use Right)

for Plot No. D-9 of

Mingaladon Industrial Park

This Physical Delivery Receipt for Plot No._D-9 of Mingaladon Industrial Park is made and executed on the day of , 2011 between;

Mingaladon Industrial Park Co., Ltd., located at Corner of No. 3 Highway Road & Khayebin Road, Mingaladon Township, Yangon, The Republic of the Union of Myanmar represented by Mr. Shigeo HANA, Managing Director (hereinafter referred to as the "Lessor") on the one part;

and,

Sun- Flower Lace (H.K) Co., Ltd., located at. Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road, Kowloon Hong Kong.represented by Ms. Hsu Shu- Chen, President (hereinafter referred to as the "Lessee") on the other part;

(The Lessor and the Lessee are hereinafter jointly referred to as the "Parties", including any successors by law to replace the Parties)

WITNESSETH AS FOLLOWS:

WHEREAS;

1. The Lessor and the Lessee have entered into and executed the Sub-Lease Agreement to lease and take the lease on the land in Mingaladon Industrial Park (referred to as "MIP"), Plot No. D-9 (hereinafter referred to as the "Land"),dated ______________ (hereinafter referred to as the " Agreement");

2. In accordance with the Agreement, upon the Lessor's confirmation that the Lessee have satisfied all of its obligations stipulated in Clause 3.1. a, b and c of the Agreement, the Lessor shall deliver the Land to the Lessee by issuing this Physical Delivery Receipt (hereinafter referred to as the "Receipt").

NOW, THEREFORE, based upon the above mentioned recitals, the Parties hereby have mutually agreed to enter into and implement the Receipt with the following terms and condition

SECTION 1
DELIVERY AND ACCEPTANCE

1.1 In accordance with the Agreement, the Lessor hereby delivers to the Lessee and the Lessee hereby accepts and receives from the Lessor, the Right to lease the Land, located in MIP, as described and marked on the SITE PLAN OF THE MINGALADON INDUSTRIAL PARK attached to the Agreement as Exhibit A.

SECTION 2
RIGHT TO LEASE

2.1 As described within the Agreement, the Lessee's right to lease the Land has legally occurred upon the execution of this Receipt. With the execution thereof, the Lessee is the sole party to take lease on and use the Land.

2.2 Upon execution of this Receipt, the Lessee has no right to exercise any further rights or claims either to the Lessor or to any other party in connection with the Land other than stipulated on the Agreement, and therefore, the Lessee shall be liable for any risk whatsoever over the Land in connection with its usage thereof.

SECTION 3
OBLIGATION OF THE LESSEE

3.1 As of this Receipt, the Lessee can enjoy its right to lease the Land, provided that the Lessee is liable to pay any costs, taxes, Management Fees, Utility Charges, Service Fees, Land Rent, and other related expenses, associated, directly and/or indirectly, with the Lessee's execution of the Agreement and the business of the Lessee in MIP as described within the Agreement.

3.2 Provided that the Lessee has received the delivery of the Right to Lease the Land, the Lessee hereby agrees to fulfill, including but not limited to, the remaining obligations under the Agreement and amendments, if any, to be made in the necessity of the Lessor.

IN WITNESS WHEREOF, the Parties hereto have agreed and signed this Receipt on the date first mentioned above.

THE LESSOR: **Mingaladon Industrial Park Co., Ltd.**

Name :Win Zaw	Name :Shigeo HANA
Title : Chairman	Title : Managing Director

THE LESSEE: **Sun- Flower Lace (HK) Co., Ltd.**

Name: Ms. Hsu Shu- Chen	Name:
Title : President	Title:

PROVISIONAL ALLOTMENT

FOR

PLOT NO. D-9

OF

MINGALADON INDUSTRIAL PARK

MINGALADON INDUSTRIAL PARK CO., LTD.

YANGON

UNION OF MYANMAR

Provisional Allotment for
Plot No. D-9 of
Mingaladon Industrial Park

This Provisional Allotment for Plot No. D-9 of Mingaladon Industrial Park is made and issued in Yangon on the 8th day of July, 2011 to,

Mingaladon Industrial Park Co., Ltd., located at Corner of No. 3 Highway Road & Khayebin Road, Mingaladon Township, Yangon, Union of Myanmar (hereinafter referred to as the "Lessor");

by,

Sun-Flower Lace (H.K) Co., Ltd., located at Unit 1111 , 11/F Trendy Centre, 682 Castle Peak Road, Kowloon, Hong Kong.(hereinafter referred to as the "Prospective Lessee");

NOW ALLOTMENT TO THE LESSOR AS FOLLOWS;

1.1 Desire to Lease

The Prospective Lessee hereby issues and submits this Provisional Allotment (hereinafter referred to as the "Allotment") to hold a right to lease a land developed or to be developed in the Mingaladon Industrial ~~Park~~ (hereinafter referred to as the "MIP"), which is an industrial estate located at Mingaladon Township, Yangon, Union of Myanmar, described as **Plot No. D-9** , having an area of **10,004.00 square-meter** (hereinafter referred to as the "Land") and marked on the SITE PLAN OF THE MINGALADON INDUSTRIAL PARK, attached as Exhibit A to the Sub-Lease Agreement of MIP (hereinafter referred to as the "Agreement").

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2.1 Consideration

In consideration for the Prospective Lessee's right to lease the Land, the total amount payable is **US$ 321,328.48 (United States Dollars Three Hundred and Twenty One Thousand Three Hundred Twenty Eight and Cents Forty Eight only)** (hereinafter referred to as the "Land Use Premium"), as indicated at Chapter 3 as Payment Terms (hereinafter referred to as the "Payment Terms"), in the Agreement.

2.2 Booking Fee

In accordance with the Payment Terms, the Prospective Lessee shall pay to the Lessor 10% (ten percent) of the Land Use Premium as a Booking Fee the amount of **US$ 32,132.85 (United States Dollars Thirty Two Thousand One Hundred Thirty Two and Cents Eighty Five only)** (hereinafter referred to as the "Booking Fee") provided that the Lessor accepts this Allotment, at his sole discretion, which and thereby shall inform to the Prospective Lessee, accompanied with detailed payment instructions for the Booking Fee, which is refundable only in the event of the stipulation at 3.2 herein. Booking Fee shall be allotted to the first instalment of the Payment Terms at the signing of the Agreement.

3.1 Reservation Period

Provided that this Allotment is accepted by the Lessor pursuant to 2.2 hereinabove, the Lessor shall hold the Plot described hereto as 1.1, up to 120 days from the date of the acceptance of this Allotment by the Lessor (hereinafter referred to as the "Reservation Period").

3.2 Cancellation of Allotment

The Lessor reserves the right to cancel this Allotment for any reason whatsoever at his sole discretion and the Prospective Lessee agrees that the Lessor reserves such right. In case this Allotment is terminated by the Lessor within the Reservation Period, the Lessor shall refund the Booking Fee without Interest with a written notice of termination of this Allotment to the Prospective Lessee.

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3.3 Result of Expiration of Allotment

In the event that the Prospective Lessee fails to enter into the Agreement within the Reservation Period for whatever reason, the Lessor is entitled to forfeit the Booking Fee and shall not have any obligation(s) to the Prospective Lessee in whatsoever kind from the expiration of the Reservation Period, including but not limited to the reservation of the Land.

4.1 Notices

Any correspondence to the Prospective Lessee's address contained herein or to an address which the Lessor has been informed of in writing, will be deemed to be lawfully delivered and to be received and acknowledged by the Prospective Lessee on the date which the document should normally reach such address.

5.1 **Assignment**

In any event, should the Prospective Lessee desires to assign this valid Allotment to a third party, the Prospective Lessee agrees that such assignment of this Allotment is subject to prior written approval by the Lessor at his sole discretion.

6.1 **Subordination**

Notwithstanding whatever is stipulated herein, in the event that the Prospective Lessee enters into the Lease Agreement for the Land, this Allotment shall thereupon be terminated.

7.1 **Expenses**

The Prospective Lessee must bear all taxes, duties and fees charged by the government and/or local authorities and any other related expenses regarding this Allotment.

8.1 **Amendments**

The Prospective Lessee hereby acknowledges and accepts the fact that the Allotment is subject to change due to instructions made by local authorities of the Union of Myanmar. The changes will be notified in writing manner, when applicable.

9.1 Others

One (1) set of this Allotment shall be submitted by the Prospective Lessee to the Lessor. After being reviewed and accepted by the Lessor, the Lessor shall execute the Allotment and send a copy of the executed Allotment to the Prospective Lessee for record purposes, and the executed date shall constitute the commencement date for the Reservation Period of this Allotment.

On the date first mentioned above;

THE PROSPECTIVE LESSEE: **Sun- Flower Lace (H.K) Co., Ltd**

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Name : Ms. Hsu Shu- Chen

Title : President

ACCEPTED BY THE LESSOR ON THE DATE OF 8th July 2011

THE LESSOR: **Mingaladon Industrial Park Co., Ltd.**

Shigeo Hana

Name : Shigeo HANA

Title : Managing Director

FORM	LETTER OF INTEREST

To: Mingaladon Industrial Park Co., Ltd.

This is to confirm our interest in buying the plot stated below in your Mingaladon Industrial Park.

<Signature>

Name :Ms.Hsu Shu- Chen

Title :President

Date:	13. June. 2011		
Company Name	SUN- FLOWER LACE (H.K) CO., LTD		
Address	Unit 1111, 11/F Trendy Centre, 682 Castle Peak Road, Kowloon, Hong Kong.		
Contact Person/Division	TEL:852- 27420323	FAX:852-27427821	
Products to be Manufactured	Lace		
Plot of Interest	Plot No : D-9 Size of plot required : 10,004.00m^2 minimum ha		
Proposal Price	1.Acre= 130,000US$(32.12US$)		
Commencement of Operation			
	Annual Electricity Requirement:		KWH/day
	Daily Water Supply Reqirement:		m3

EXHIBIT-C

ADDITIONAL CONDITIONS FOR LEASE

OF

MINGALADON INDUSTRIAL PARK

MINGALADON INDUSTRIAL PARK CO., LTD.

YANGON

UNION OF MYANMAR

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CHAPTER I

DEFINITIONS AND INTERPRETATIONS

In the Additional Conditions of the MIP, the following definitions and interpretations apply:

1) <u>Air Pollution Prevention Device</u>

"Air Pollution Prevention Device" means a device which must be installed by the Lessee at any place which discharges gas product as Industrial Waste, in order to process the gas so that it fulfils the quality standards determined by the Lessor and/ or the Government.

2) <u>Analysis on Environmental Impact</u>

"Analysis on Environmental Impact" means the results of any study on the main impact of the planned business or activities of the Lessee on the environment.

3) <u>Approval Letter for Construction</u>

"Approval Letter for Construction" means the letter issued by the Lessor to the Lessee by which the Lessor consents to the commencement of the construction work for the Lessee's Facilities on the Land.

4) <u>Building Coverage</u>

"Building Coverage" means the ratio between the area of building ground floor and the area of the Land relating to each Facility.

5) <u>Building Height Control</u>

"Building Height Control" means the total height of building in each Facility.

6) <u>Building Permit</u>

"Building Permit" means the permit to be granted by the authority of the Union of Myanmar to the Lessee for, and in connection with, the building of the Facilities.

7) <u>Building Setback Line</u>

"Building Setback Line" means the line which may not be crossed by any building, except for surfaces for parking, and the loading and unloading of materials. The details are specified in Chapter VIII B and Attachment 3.

8) Business Permit

"Business Permit" means the permit to trade and other permits to be granted by the authority of the Union of Myanmar to the Lessee for, and in connection with, the Lessee's business in the MIP.

9) Conditions

"Conditions" means the Additional Conditions and other terms and provisions and any alterations and additions thereto which may be made by the Lessor to regulate the rights and obligations of the Lessor and the Lessee not inconsistent with the existing laws of the Union of Myanmar.

10) Environmental Management Plan

"Environmental Management Plan" means the document prepared by the Lessor that contains the method of handling the main impact on the environment caused by the planned business or activities of the Lessee.

11) Environmental Monitoring Plan

"Environmental Monitoring Plan" means the document prepared by the Lessor that contains the method of monitoring any environmental components affected by the main impacts of the planned business and activities of the Lessee.

12) Facilities

"Facilities" means the Lessees' facilities, such as factories, warehouses and storage, offices, to be constructed and operated on the Land.

13) Government

"Government" means the Government of the Union of Myanmar and any of its governmental authorities.

14) Industrial Estate Site Plan

"Industrial Estate Site Plan" means the plan that indicates the land use and the pattern of roads in the MIP prepared by the Lessor.

15) Industrial Waste

"Industrial Waste" means waste products that result from industrial production processes and other activities by the Lessee and are in the form of solids, dust, liquid or gas which can cause pollution.

16) Industrial Water

"Industrial Water" means the raw water from a tube well that is used for the purpose of production and other needs.

17) Infrastructure

"Infrastructure" means the basic construction carried out by the Lessor such as roads, lighting, industrial water supply system, waste water drainage system, electric power facilities, telecommunications system, fire hydrant system, green open spaces and fencing, details of which are specified in Chapter IV A.

18) Land

"Land" means any lot or lots of land in the MIP leased to the Lessee under the Sub-Lease Agreement.

19) Land Rent

"Land Rent" means the annual rent for the Land to be paid by the Lessee under the Sub-Lease Agreement.

20) Lease Right

"Lease Right" means the rights granted to the Lessee under the Sub-Lease Agreement.

21) Lessee

"Lessee(s)" means a company (companies) who shall take lease of the Land in the MIP under the Sub-Lease Agreement.

22) Lessor

"Lessor" means the Mingaladon Industrial Park Co., Ltd. (MIPCL).

23) Management Fees

"Management Fees" means the fees specified in the item e) of Chapter VI B.

24) MEPE

"MEPE" means Myanma Electric Power Enterprise.

25) MIP

"MIP" means the Mingaladon Industrial Park managed by the Lessor.

26) MPT

"MPT" means Myanma Posts & Telecommunications.

27) Physical Delivery of Land

"Physical Delivery of Land" means the transfer that validates the Lessee's occupation and utilisation of the Land by issuing the Physical Delivery Receipt by the Lessor to the Lessee based upon the provision contained in the Sub-Lease Agreement.

28) Primary Waste Water Treatment Plant

"Primary Waste Water Treatment Plant" means the waste water processing plant equipped by the Lessee on the Land that is used to process Waste Water of the Lessee. Such processed water shall fulfil the waste water quality standards specified in the Attachment 9 contained in the Conditions.

29) Service Fees

"Service Fees" means the fees for the business services rendered by the Lessor pursuant to Chapter IV C.

30) Services

"Services" means maintenance services of Infrastructure and Utilities of MIP and/or business services provided to the Lessee by the Lessor, the details of which are specified in Chapter IV C.

31) Sub-Lease Agreement

"Sub-Lease Agreement" means the "Sub-Lease Agreement of Mingaladon Industrial Park" executed by and between the Lessor and the Lessee, for the lease of the Land from the Lessor to the Lessee.

32) Toxic and Hazardous Substances

"Toxic and Hazardous Substances" means such substances as are included in one or more of the following groups of substances:

(a) Toxic substances,
(b) Explosives,
(c) Flammable substances,
(d) Oxidant and reducing agents,
(e) Explosive and flammable substances,
(f) Pressurised gas,
(g) Corrosives substances/ irritants,
(h) Radioactive substances,
(i) Other toxic and hazardous substances, such as those so determined by the Government.

33) Utilities

"Utilities" means utilities of the MIP such as industrial water, electricity and, telecommunication services, details of which shall be specified in Chapter IV B and Chapter VII.

34) Utilities Charges

"Utilities Charges" means the charges for the Utilities to be paid by the Lessee.

35) Waste Water

"Waste Water" means water which results from the industrial production processes and other uses by the Lessee.

36) Waste Water Treatment Plant

"Waste Water Treatment Plant" means the processing plant at the MIP that is used to process Waste Water of the Lessee. Such processed water shall fulfil the waste water quality standards determined by the Lessor and/or the Government.

37) YCDC

"YCDC" means Yangon City Development Committee.

CHAPTER II

AIMS AND PURPOSES

A. Of the Lessor

a) To provide a detailed explanation regarding the MIP, including Infrastructure, Utilities and supporting facilities available, so that the Lessee can obtain complete information regarding the Lessee's construction of Facilities and its operation at the MIP;

b) To provide the necessary information regarding the terms and conditions which must be satisfied by the Lessee to obtain the land, construct and operate Facilities at the MIP.

B. **Of the Lessee**

a) To be aware of the services provided by the Lessor in supporting the expeditious construction and operation of its Facilities at the MIP;

b) To be aware of the rights and obligations in connection with the construction and operation of its Facilities at the MIP;

c) To construct and operate the Facilities at the MIP in compliance with the Conditions.

CHAPTER III

LAND USE AND TYPE OF INDUSTRY

A. Land Use

a) The utilisation of the Land must comply with the provisions as specified in the Business Permit and Building Permit. Any change in utilisation must have the prior approval of the authorities issuing such permits, and of the Lessor.

b) The Lessee is obliged to complete the construction work for the Facilities within the period specified in the Approval Letter for Construction.

B. Type of Industry

The Lessee shall be permitted to operate its business at the MIP provided that:

a) They comply with the Utilities Codes contained in the Conditions;

b) They comply with the Building Codes contained in the Conditions;

c) They comply with the Construction Codes contained in the Conditions;

d) They comply with the Environmental Codes contained in the Conditions;

The Lessee will not be permitted to operate any industry which is prohibited by the Government.

CHAPTER IV

INFRASTRUCTURE, UTILITIES AND SERVICES

The Lessor shall provide the following Infrastructure, Utilities and Services for the Lessee.

A. Infrastructure

a) Roads, sidewalks;

An arterial road, 8 m wide, with concrete paved surface and 3 m wide paved sidewalks on both sides of the road.

Secondary roads, 7 m wide, with a concrete paved surface and 1.5 m wide paved sidewalks on both sides of the road.

b) Tube wells, water tanks and water supply pipes running alongside each road with a supply capacity of 5,000 m^3/ day for Phase 1 and pressure of 0.5 kg/ cm^2;

c) Waste Water Treatment Plant and sewer pipes running alongside each road with a treatment capacity of 5,000 m^3/ day for Phase 1. In addition, a laboratory for the determination of water quality will be installed;

d) Drainage ditches at both sides of each road;

e) Electric power lines (33 kV) and related facilities in the MIP, supplied and maintained by the MEPE;

f) Telecommunication/facsimile network using the service of the MPT;

g) Street lights at every 30 m alongside the arterial and secondary roads;

h) Fire hydrants placed alongside roads at 200m intervals;

i) Industrial estate security system including security station and security fence around the circumference of the MIP;

j) Landscaping;

k) The MIP management office;

l) Public green open spaces;

With regard to the above Infrastructure, the Lessee shall be charged the Management Fees pursuant to the item e) of Chapter VI B.

B. Utilities

a) Water from tube wells, stored in water tanks for delivery to the Lessee;

b) Processing of Waste Water, discharged by the Lessee of the MIP, at the Waste Water Treatment Plant;

The Waste Water Treatment Plant shall process the Waste Water, to meet the requirements of the Government; and then discharge the treated water at the designated point;

c) Utilities (other than the Industrial Water), such as telephone and electric power installations, made available to the Lessee by the MPT and the MEPE respectively.

The Lessor shall provide the above Utilities on the terms and conditions contained in the Conditions and the Lessee shall be charged the Utilities Charges for such Utilities at the rate in the price list to be provided by the Lessor and/or the related agencies such as the MEPE and the MPT from time to time.

C. Services

a) Maintenance of roads, sidewalks, street lights, drainage, landscaping and cleaning of public areas;

b) Fire fighting services in co-ordination with the regional fire-fighting unit and/or Lessee's own fire-fighting unit;

c) Maintenance of security and order at the MIP in co-ordination with the Lessee's own security;

The above items of a), b) and c) are to be covered by the Management Fees.

d) Assistance to foreign Lessees in seeking local partners;

e) Assistance to the Lessee in obtaining investment approval from the concerned authority;

f) Assistance to the Lessee in the preparation of and procurement of the Building Permit, including the preparation of documents;

g) Assistance to the Lessee for the procurement of design and construction services;

h) Assistance to the Lessee for the procurement of packing services, warehouse services, container services and forwarding services, including transportation to/from the seaport/dryport;

i) Recruitment advice for the Lessee requiring additional manpower;

j) Assistance to the Lessee for the procurement of work permits for foreign manpower.

For the above items of d) through j), the Lessee shall be charged the Service Fees at the rate in the price list to be provided by the Lessor from time to time.

CHAPTER V

RIGHTS AND OBLIGATIONS OF THE LESSOR

A. Rights

The Lessor shall be entitled to:

a) Prohibit the Lessee from operating on the Land if the type of industry does not comply with the criteria as specified in Chapter III of the Conditions;

b) Impose sanctions upon any Lessee violating the provisions of the Sub-Lease Agreement and/or the provisions herein, in accordance with the Sub-Lease Agreement and/or Chapter XI of the Conditions;

c) Make necessary amendments to parts of the Conditions, giving at least one month's prior notice to the Lessee before the amendment is made;

d) Collect the annual Land Rent under the Sub-Lease Agreement, Utilities Charges, Service Fees and Management Fees from the Lessee;

e) Receive reports once a month on the results of monitoring the quality of the Waste Water produced by the Lessee;

f) Check air, noise and waste water emissions without prior notice to the Lessee;

g) Co-ordinate the distribution of all contributions by the Lessee to the Government agencies or to any other agencies;

h) Manage the overall security and order at the MIP.

B. Obligations

The Lessor shall be obliged to:

a) Protect the Lessee from any conflicts with other parties arising in respect of the Land;

b) To provide the Lessee with Infrastructure, Utilities and Services specified in Chapter IV of the Conditions;

c) Maintain Infrastructure at the MIP, specified in Chapter IV of the Conditions, in optimal operational condition;

d) Maintain security and order at the MIP.

CHAPTER VI

RIGHTS AND OBLIGATIONS OF THE LESSEE

A. Rights

The Lessee of the MIP shall be entitled to:

a) Utilise the Land in compliance with the provisions as specified in the Business Permit and Building Permit;

b) Obtain the Approval Letter for Construction from the Lessor;

c) Obtain technical advice from the Lessor relating to the Infrastructure, Utilities and Services provided by the Lessor as explained in Chapter IV;

d) Utilise the Services provided by the Lessor pursuant to Chapter IV C of the Conditions.

B. Obligations

The Lessee of the MIP shall be obliged to:

a) Obtain the Business Permit and Building Permit issued by the competent authority;

b) Comply with the Building Codes and requirements of authorities concerned, regarding the requirements for sanitation and lighting in the work place;

c) Comply with the terms and requirements of the Construction Codes contained in the Conditions;

d) Construct the Facilities within the period specified in the Approval Letter for Construction;

e) Pay the Management Fees for the maintenance of the Infrastructure and Services mentioned in items a) through c) of Chapter IV C of the Conditions;

The Management Fees for the first year shall be calculated on a monthly basis from, and inclusive of, the month in which the date of the Physical Delivery of the Land falls, up to the end of that year, and shall be paid within 30 days after the date of the Physical Delivery of the Land.

Payment for the subsequent years shall be made annually on or before the first Myanmar's working day of January of each year.

The amount of the Management Fees shall be US$ 0.04 per m^2 per month, reviewed every year by the Lessor, and adjusted according to the levels of future costs and expenses.

f) Pay the Utilities Charges for the Utilities;

g) Pay the Service Fees for the Services mentioned in the items of d) through j) of Chapter IV C of the Conditions;

h) Pay costs to remedy damages to any Infrastructure and/or Services of the MIP caused by the Lessee and/or any other parties for which the Lessee is responsible;

i) Pay the Land Rent, property taxes and other costs and expenses, relating to utilisation of the Land commencing from the month in which the date of the Physical Delivery of the Land falls;

j) Construct a Primary Waste Water Treatment Plant on the Land in order that the treated Waste Water quality complies with the requirements specified in the Environmental Codes of the Conditions. The construction of a Primary Waste Water Treatment Plant shall be in accordance with the Construction Codes contained in the Conditions;

k) Monitor the quality of treated Waste Water at the Lessee's discharge points and submit a report regarding the result of such monitoring to the Lessor once a month. Failure to comply with this provision shall result in sanctions (specified in the Chapter XI);

l) Exercise control of gas and dust emissions (if any) until final discharged levels comply with the requirements mentioned in the Environmental Codes contained in the Conditions;

m) Control the level of noise in accordance with the Environmental Codes contained in the Conditions;

n) Manage Toxic and Hazardous Substances (if any) in accordance with the Environmental Codes contained in the Conditions;

o) Construct a drainage system (within the Land area) in accordance with the Construction Codes contained in the Conditions:

p) Comply with the terms and conditions of work, health and safety in accordance with the laws and regulations of the Government;

q) Maintain security and order within the Land area;

r) Establish a primary fire-fighting system, to comply with the fire codes of the Government and to carry out fire drills at least once every six months;

s) Accept responsibility for any injury or damage to persons or properties resulting from an Act of God affecting the Facilities and/ or the Land;

t) Comply with the Utilities Codes, the Building Codes and the Construction Codes regarding the installation/ connection of the Utilities and construction of the Facilities;

u) Observe and comply with other terms and conditions in the Sub-Lease Agreement.

CHAPTER VII

UTILITIES CODES

A. Industrial Water

a) Quality

i) Specification of raw water for industrial purposes at the MIP is provided by the Lessor from time to time upon the Lessee's request. If Lessee's requirement of water is different specification, the Lessee may install at its own expense the necessary facilities or equipment.

ii) Tube wells with a total capacity of 5,000 m^3 per day will be constructed for the Phase I. No tube well shall be installed by the Lessee in the Land.

b) Measurement

In order to measure the volume of Industrial Water consumed by the Lessee, the Lessee shall have a flow meter installed on the incoming supply pipe. The flow meter will be supplied by the Lessor and the Lessee shall bear the cost of the meter and its accessories at following rates.

Cost of meter and its accessories	
For 100 mm diameter inlet pipe	US$ 1,200/ set
For 80 mm diameter inlet pipe	US$ 1,000/ set
For 50 mm diameter inlet pipe	US$ 700/ set

c) Connection

i) Any Lessee requiring the Industrial Water shall submit an application, in writing, to the Lessor;

ii) The required quantity of Industrial Water and demand schedule shall be included in such an application;

iii) The Lessee shall, at its own cost, connect its Industrial Water pipe complete with the flow meter set supplied by the Lessor as above to the incoming Industrial Water supply pipe of MIP at the connecting point located inside the Land (See Attachment 1);

iv) Such connection shall be completed within four weeks from the Lessor's delivery of flow meter set to the Lessee;

v) The Lessee shall make a monthly payment to the Lessor for the combined charges of consumption of Industrial Water and treatment of Waste Water, at the rate of US$ 0.50 per m^3 of Industrial Water consumed.

d) Water Storage Tank

The Lessee shall, at its own cost, provide an Industrial Water storage tank within the Land in accordance with its operation needs. (See Attachment 1)

B. Electric Power

a) The electric power shall be supplied by the MEPE.

b) The connections for electric power supply shall be carried out at the cost of the Lessee on the terms and conditions set forth by both the Lessor and the MEPE. The method of receiving power supply shall be in accordance with Attachment 7-A, 7-B and 7-C;

c) The Lessee shall obtain prior approval from the Lessor regarding the maximum power consumption and method of receiving power supply from MEPE.

d) The Lessee shall, at its own cost, make the necessary arrangement to apply for the supply of electricity from the MEPE after getting approval from the Lessor as above.

C. Telecommunication

The Lessor shall make conventional telecommunication system through the MPT available to the Lessee.

a) Any Lessee requiring the conventional telecommunication system shall submit an application for allocation of the lines, in writing, to the Lessor.

b) Connection of the telecommunication;

i) The Lessee shall pay the following charges to the Lessor on the connection;

Initial Installation Fee (IDD Tel.)	US$ 2,000/- line
Initial Installation Fee (IDD Fax.)	Above plus about US$ 600/- line

The above rates shall be subject to change.

ii) Connections shall be carried out pursuant to the prevailing terms and conditions determined by the MPT.

c) In the case of damage to the network of the Lessee, the damage shall be the responsibility of the Lessee.

D. Waste Water

a) Sewerage of the Waste Water shall be by concrete pipes or PVC pipes.

b) The quality of the Waste Water discharged from the Land shall be properly monitored by both the Lessee and the Lessor by means of routine sampling.

c) Connection to the sewer line:

i) The Lessee shall submit an application, in writing, together with drawings, to the Lessor;

ii) The quantity and quality of the Waste Water to be discharged and the proposed connection date shall be mentioned in such application.

d) Other Provisions:

i) Any Lessee producing Waste Water that has not fulfilled the Waste Water quality standards required by the MIP, as specified in the Attachment 9 contained in the Conditions, and utilising the Waste Water Treatment Plant of the MIP, shall be obliged to construct a Primary Waste Water Treatment Plant at its own cost in the Land in order that the Waste Water discharged by the Lessee fulfils the quality standards of the MIP.

ii) The construction of the Primary Waste Water Treatment Plant by the Lessee must follow the system specified in Attachment 2.

iii) Any violation of Waste Water quality, as determined by the MIP and/or the Government, shall result in the temporary closure of the Lessee's Industrial Water Supply and Waste Water outlet. Such closure shall be carried out after the Lessee's failure to meet the quality standards, notwithstanding having been sent three (3) warning letters by the Lessor. All consequences and/or losses resulting from such closure shall be the full responsibility of the Lessee.

iv) The temporary closure of the Lessee's Industrial Water supply and Waste Water outlet shall be lifted only after the Lessee has taken all necessary measures to comply with all the Waste Water quality standards mentioned above.

E. Garbage Disposal

a) The collection of garbage shall be carried out by a garbage disposal contractor in co-operation with the YCDC;

b) Garbage produced by the Lessee shall be collected and transported to the final garbage dump located outside the MIP by the garbage disposal contractor;

c) Garbage disposal fee/charges shall be paid to the garbage disposal contractor directly by the Lessee;

d) It is prohibited to burn any garbage on the Lessee's Land, except in an incinerator approved by the Lessor;

e) Garbage containers must be placed on the Lessee's Land in such a way that they will be properly protected and easily emptied by the garbage disposal contractor;

f) The Lessee shall be responsible for the sanitary condition of its garbage containers.

F. The Handling of Toxic and Hazardous Substances

a) Any Lessee using and/or producing Toxic and/or Hazardous Substances, either being final products or waste products, shall be responsible for the handling of such Toxic and/or Hazardous Substances in accordance with the Environmental Codes contained in the Chapter X;

b) Handling of Toxic and/or Hazardous Substances on the Lessee's Land shall be by means of provisional storage until the Industrial Waste Management Centre for Dangerous and Poisonous Waste is established by the YCDC;

c) Any Lessee handling Toxic and/or Hazardous Substances shall be obliged to submit monthly reports regarding the types and quantities of such Toxic and/or Hazardous Substances used, as final products or as waste products of production, to the Lessor;

d) The Lessor shall control the implementation of the Environmental Codes contained in the Conditions, and may impose sanctions in the case of any violation of such provisions.

CHAPTER VIII

BUILDING CODES

In order to create pleasant surroundings, secure privacy and control noises, the Lessee must comply with the following for the design of the Facilities:

A. Land Use

The Land must be used in accordance with the provisions specified in the Lessee's Business Permit. It is prohibited to use the Land fór residential purposes.

B. Building Setback Line

(See Attachment 3)

Fronting 8 metre wide arterial road :
Building Setback Line = 15 m;

Fronting 7 metre wide secondary road :
Building Setback Line = 10 m;

Fronting Highway No. 3 :
Building Setback Line = 20 m;

Fronting Neighbouring Lot:
Building Setback Line = 6 m;

The structures excluded from the above restrictions are :

- Open car parking area;
- Sentry box (maximum 2 storey or 6 m height; maximum floor area of 20 m^2 per storey);
- Flagpole;
- Water tanks etc., which are approved by the Lessor;
- Basements or other underground structures which do not project beyond the boundaries of the Land, which are covered by soil and vegetation, and which are approved by the Lessor.

Note: The Lessee shall obtain prior approval from the Lessor regarding any kind of structures or buildings to be constructed inside the Building Setback Line.

C. Building Ratio

The maximum Building Coverage = 60% (sixty percent) of the area of the Land;

The maximum Building Height Control = 3 stories (maximum height = 18 metres).

D. **Green Open Space**

Green Open Spaces are areas planted with vegetation and shall constitute at least 10% of the area of the Land.

E. **Specification of Fence**

		Fence facing Road	Adjacent Neighbour Boundary Fence
Maximum fence height	:	2 m.	2 m.
Type of fence	:	Transparent.	Any Type

Footing shall not encroach upon the adjacent plot (See Attachment 4).

F. **Building and Road Foundation**

Soil investigation in the Land shall be conducted at Lessee's own cost and responsibility. The Lessee is also responsible for the bearing capacity of the Facilities and its ancillary structures in the Land.

G. **Utilities Connection**

The connection point of the Industrial Water and flow meter, Waste Water drainage, rain water drainage, telephone/facsimile and electricity shall be as shown in Attachment 1, 2, 5, 6 and 7-A, B & C respectively.

The internal road crossing of the power lines in the MIP shall be through the conduit provided by the Lessor under the road (See Attachment 7-C).

H. **The Lessee's Facilities Construction Plan**

Before any construction works start, the Lessee shall submit to the Lessor the Lessee's Facilities Construction Plan with all descriptions in English and indicating in detail the design of the Facilities covering the following:

a) Access road(s) and culvert,

b) Industrial Water connection and storage tank(s),

c) Waste Water sewer system and connection including Primary Waste Water Treatment Plant, if any,

d) Rain water drain system and connection,

e) Telephone/ facsimile line connection,

f) Location of boilers (if any), diesel and other fuel storage tanks,

g) Fire protection system(s),

h) Electric power connection and distribution system,

i) Fencing,

j) Office(s),

k) Factory(s),

l) Parking area(s),

m) Warehouse(s),

n) Cargo handling space(s),

o) Canteen(s), including kitchen(s),

p) Landscaping,

q) Garbage handling space.

r) Incinerator(s) (if any),

I. Parking Area

It is prohibited to park any vehicles in public areas, except in the designated public parking areas. The Lessee must provide proper parking areas for cars, buses, trucks, trailers, etc. in the Land.

J. Storage of Goods and Equipment in Open Areas

Any goods stored in open areas on the Land must be stored in an orderly manner so that they do not disturb the aesthetic appearance of the outside.

K. Cargo Handling Space

It is prohibited to load and/or unload any goods in public areas. The Lessee must provide cargo handling space(s) on the Land if it is necessary for its business.

L. Fire Prevention

The Lessee must provide sufficient fire extinguishing equipment or fire hydrants on the Land. Public fire hydrants are provided on the side of the roads by the Lessor.

M. Access Road Construction

The Lessee should obtain the prior approval of the Lessor before constructing any access road(s) to the Land. (See Attachment 8)

N. Preliminary Construction

The Lessee may commence the preliminary construction of the Facilities before obtaining the Approval Letter for Construction from the Lessor by giving a notice in writing to the not later than ten (10) days prior to the commencement of such preliminary construction, provided that the Lessee shall hold the Lessor harmless from any loss or damage arising from such preliminary construction including any claim, fine or punishment by the Government and that such preliminary construction shall be done in compliance with the Building Codes and the Construction Codes as much as practicable.

CHAPTER IX

CONSTRUCTION CODES

1. The Lessee shall submit to the Lessor, at least two (2) weeks prior to application for the Building Permit, the following:

    i) Facilities Construction Plan as described in Chapter VIII H and Construction Schedule,
    ii) Temporary Works Plan,
    iii) Heavy Equipment/ Materials Transportation Plan.

2. The Lessee, together with its contractor, after having provided to the Lessor the relevant application forms and drawings, shall invite the Lessor for joint on-site inspection and obtain approval from the Lessor prior to the following works;

    i) Connection of Industrial Water to the Land,
    ii) Connection of telephone/ facsimile line(s) to the Land,
    iii) Construction of access road(s) to the Land,
    iv) Construction of rain water drainage connecting to MIP's drainage,
    v) Connection of the Lessee's Waste Water pipe line to MIP's sewer line,
    vi) Connection of electric power to the Land,
    vii) Construction of any structures within the Building Setback Line,
    viii) Construction of any structures outside the Land (if any).

3. The Lessee shall control its contractor in order to satisfy the Conditions during the construction period;

4. The Lessee shall be obliged to inform its contractor of, and include in any contract made with the contractor, the following terms and conditions:

4.1. Security and Sanitary Control

    i) The contractor's employees should identify themselves, by means of a helmet, identity card, etc., whenever they enter into the MIP, in order to facilitate inspection;

    ii) The contractor shall provide sufficient temporary toilets in the proximity of the construction works in the Land;

    iii) The contractor shall prohibit the setting up of any business activities in the public areas, including the construction of small shops, etc.;

iv) The contractor shall take the proper measures necessary to prevent noise, vibration and soil dust.

v) The contractor shall prevent vehicles used for construction activities from discharging materials onto the road(s), especially soil, mud, etc. If such materials are discharged onto the road(s) by the contractor, the contractor shall immediately clean the road(s);

vi) The speed limit of vehicles inside the MIP is maximum 10 miles per hour (16 kilometres per hour);

vii) The contractor shall prevent fire related accidents by applying strict control on fires;

viii) The contractor shall regularly transport all waste materials from the MIP and shall not permit the accumulation of materials on the Land;

ix) The contractor shall take the proper measures necessary to prevent soil, sand, dirt, oil, waste water etc., from entering the rainwater ditches/ drainage systems.

4.2. Development Implementation Control

The Lessee will ensure the following:

i) The contractor shall consult with the Lessor regarding any underground work;

ii) The contractor shall implement the underground work only after informing all of the parties concerned, irrespective of the volume of the underground work;

iii) The contractor shall explain to the Lessor any construction works required;

iv) The contractor shall provide washdown point(s) for vehicles such as earth moving trucks, ready-mixed concrete trucks and material transport vehicles leaving the Land, either on the Lessee's Land or at such a place as shall be designated by the Lessor, in order to prevent the road from being dirtied;

v) The contractor shall carry out loading/ unloading of heavy materials or equipment inside the Lessee's Land, and not on public roads and areas within the MIP;

vi) The contractor shall guide heavy-transport vehicles directly to the Lessee's Land by simplifying the entry control system, and after giving prior notice to the Lessor, prevent parking activity en-route;

vii) The contractor shall immediately report to the Lessor any damage to public facilities/ utilities, caused by the contractor or the Lessee;

viii) The contractor shall demolish all temporary works immediately after the completion of the construction work;

ix) The contractor shall propose for the approval by the Lessor, the development of (an) access road(s) needed for construction activities.

4.3. Deposit

i) The Lessee shall cause the contractor to deposit with the Lessor, not later than seven (7) days prior to commencement of construction works, one percent (1%) of the total amount of the contract between the Lessee and contractor, but not less than US$ 5,000.00 (United States Dollars Five Thousand only), in order to secure costs of repairing any damage to the Infrastructure and other facilities of the MIP;

ii) The Lessor shall reimburse the deposit to the contractor, without interest, after the Lessor has confirmed the satisfactory completion of construction and deducted from the deposit the total estimated required cost of repairs to the Infrastructure and other facilities of the MIP, if any, such cost being solely determined by the Lessor.

CHAPTER X

ENVIRONMENTAL CODES

A. Environmental Standards

a) Waste Water

The Waste Water from the Lessee's Facilities shall fulfil the requirements determined by the Lessor as shown on Attachment 9. In the case where the Waste Water does not fulfil such requirements, the Waste Water must be processed at the Primary Waste Water Treatment Plant equipped by the Lessee prior to being discharged into the Waste Water drainage system of the MIP.

b) Waste Gas, Offensive Smell and Dust

Any Lessee producing gas, offensive smell and/ or dust shall be obliged to install suitable Air Pollution Prevention Devices, so that any discharge to the atmosphere shall fulfil the requirements determined by the Lessor (See Attachment 10 and 11) and/ or the Government.

c) Noise

Any Lessee producing noise shall be obliged to control such noise, in order to fulfil the requirements determined by the Lessor (See Attachment 12) and/ or the Government.

B. Environmental Impact Control

In order to control the environmental impact of the industrial activities, the Lessor and the Lessee shall be obliged to manage the activities in the MIP in accordance with the rules stated in the Environmental Management Plan and the Environmental Monitoring Plan which include the following items:

a) Environmental Management Plan to be carried out by the Lessor during the estate construction phase shall include the following:

i) Construction of protection works in order to prevent soil erosion of the dike;

ii) Construction of drainage ditches in order to intercept rainwater run-off;

iii) Construction of the Waste Water Treatment Plant for the Waste Water and domestic sewerage system;

iv) Construction of roads and parking areas in accordance with the prevailing pavement standards in the Union of Myanmar;

v) Immediate implementation of a planting programme, particularly alongside the estate roads, and designating the minimum green open space which shall constitute 10% of the estate area;

vi) Instruct construction contractors to pay attention to the control of soil dust and noise in the performance of their works;

b) Environmental Management Plan to be carried out by the Lessor during the estate operation phase shall include the following:

i) The effective maintenance of roads and water ditches on the estate;

ii) The operation of the Waste Water Treatment Plant that is used to process the Waste Water produced by the industrial and non-industrial activities of the Lessees in the MIP. Such Waste Water shall be supplied to the Waste Water Treatment Plant through the MIP's Waste Water drainage system;

iii) The co-ordination of garbage disposal contractors to clean public garbage daily;

iv) The maintenance of the landscape in public spaces;

v) The effective control of security and order at the MIP in co-ordination with the security units of the Lessee and the police.

c) Environmental Management Plan to be carried out by the Lessee during the Facilities construction phase shall include the following:

i) Designing and implementing the construction on the Land in compliance with regulations on Building Setback Line, Building Coverage, Building Height Control and green open spaces as determined herein.

ii) The construction of roads, parking and cargo handling areas in accordance with the prevailing pavement standards in the Union of Myanmar.

iii) Take proper measures necessary to prevent from noise, vibration and soil dust.

iv) The immediate carrying out of planting in all green open spaces with trees, shrubs and grass;

d) Environmental Management Plan to be carried out by the Lessee during the industrial operation phase shall include the following:

i) The processing of waste gas, offensive smell and the prevention/ reduction of noise (if required) in accordance with the requirements of the Lessor and/ or the Government.

ii) The processing of the Waste Water, if the quality does not comply with the requirements determined by the Lessor and/ or the Government.

iii) The management of Toxic and/ or Hazardous Substances (if any) in accordance with the requirements of the Lessor and / or the Government;

C. **Environmental Monitoring Plan**
(See Attachment 9)

a) Environmental Monitoring Plan to be carried out by the Lessor during the estate construction phase shall include the following:

i) Monitoring drainage, the possibilities of soil erosion and water retention;

ii) Monitoring the ambient air quality;

iii) Monitoring planting, after the completion of a part of construction;

b) Environmental Monitoring Plan to be carried out by the Lessor during the estate operation phase shall include the following:

i) Monitoring the drainage system regularly, especially during rainy season;

ii) Monitoring the ambient air quality in the MIP regularly, and in any suspected cases of non compliance with the requirements;

iii) Monitoring noise levels regularly, and in any suspected cases of non compliance with the requirements;

iv) Monitoring the quality of the Waste Water discharged by the Lessee at the monitoring pit regularly, in order to confirm compliance with the quality standards determined in the Attachment 9 of the Conditions;

v) Monitoring the quality of the Waste Water discharged from the Waste Water Treatment Plant regularly, in order to confirm compliance with the quality standards determined by the Lessor and/ or the Government;

vi). Monitoring the condition of vegetation in the green open space regularly, in order to maintain such vegetation in good condition;

c) Environmental Monitoring Plan to be carried out by the Lessee during the Facilities construction phase shall include the following:

i) Monitoring noise and air quality resulting from construction, in order to confirm compliance with quality standards determined by the Lessor and/ or the Government (See Attachment 10, 11 & 12);

d) Environmental Monitoring Plan to be carried out by the Lessee during the Facilities operation phase shall include the following:

i) Monitoring the results of waste gas and noise prevention/ reduction management and reporting the results to the Lessor once a month (See Attachment 10, 11 & 12);

ii) Monitoring the function of all drainage (Waste Water, sewerage and rainwater) once a month;

iii) Monitoring the result of garbage disposal management in order to ensure good sanitation (monthly inspection/ observation) ;

iv) Monitoring the result of temporary handling of Toxic and/ or Hazardous Substances (if any) and reporting the result to the Lessor once a month.

v) Monitoring the maintenance of vegetation in the green open space regularly in order to retain its good condition;

D. Environmental Management in the Facilities

a) The Lessee shall be obliged to provide:

i) Canteens for employees;

ii) The number of sanitary facilities in accordance with the standards of the authorities concerned (See Attachment 13);

iii) Air ventilation requirements shall be fulfilled during the Lessee's industrial operations (See Attachment 14).

CHAPTER XI

SANCTION CODES

1. Any Lessee violating any of the Environmental Standards regarding the handling of Toxic and Hazardous Substances and/ or others shall be subject to sanction as specified by the Government.

2. In the case of delayed payment of the Management Fees, Utilities Charges and/ or Service Fees, interest shall be imposed at the rate of eighteen percent (18 %) per year.

3. Any Lessee failing to report results of the Waste Water quality monitoring to the Lessor shall be subject to the following:

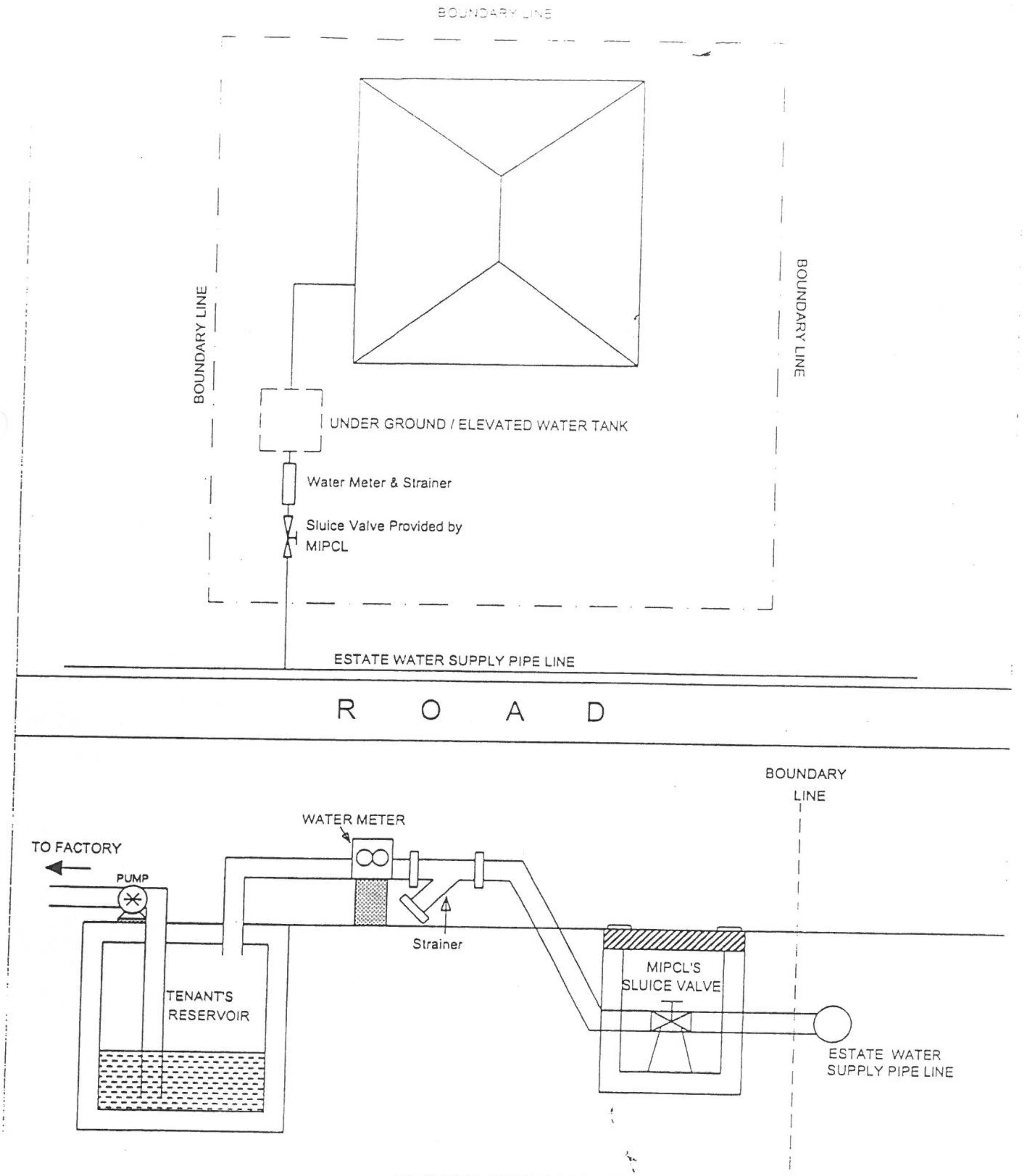
   i) Three (3) written warnings;

   ii) Closure of the Lessee's Waste Water outlet and Industrial Water supply pipe, if the Lessee fails to heed the above warnings.

4. Any Lessee failing to meet the Waste Water quality standard, as required by the Lessor, and/ or the Government, shall be given a period of one week to improve the Waste Water quality. If the Lessee still fails to comply with such required standards, the Lessee's Waste Water outlet and Industrial Water supply pipe shall be subject to closure.

INDUSTRIAL WATER CONNECTION

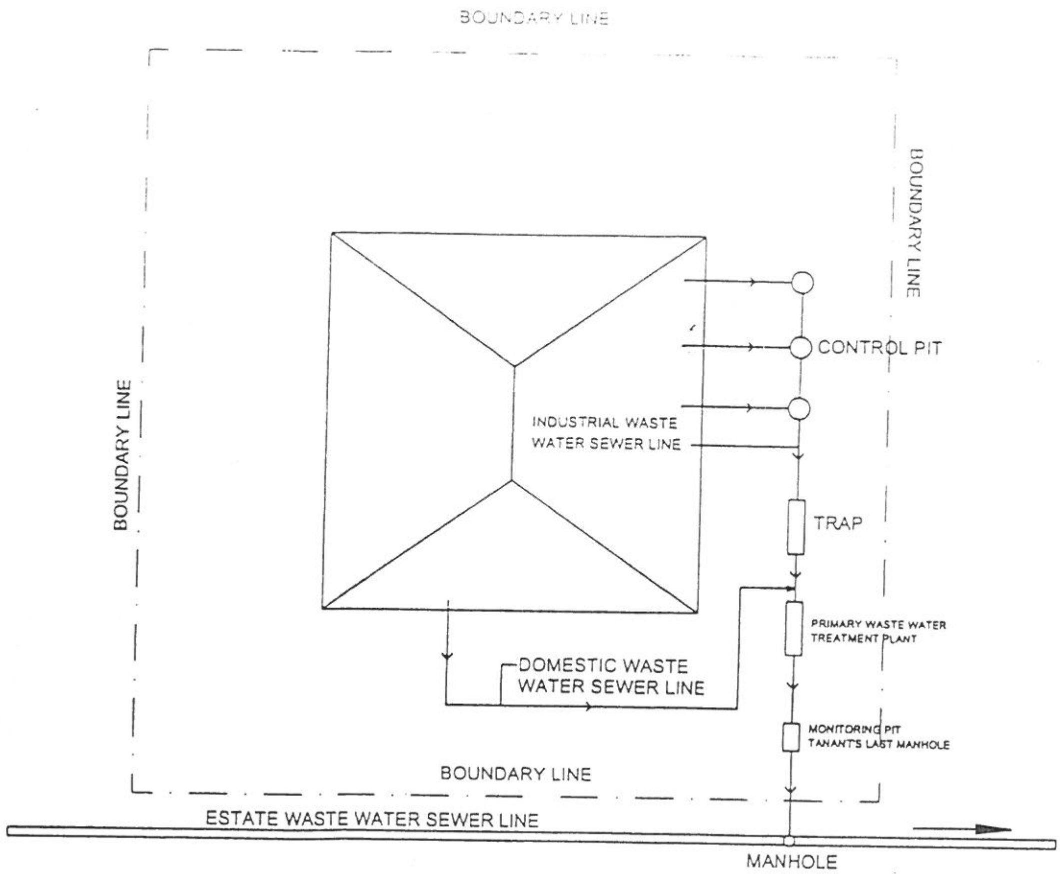
ATTACHMENT 1

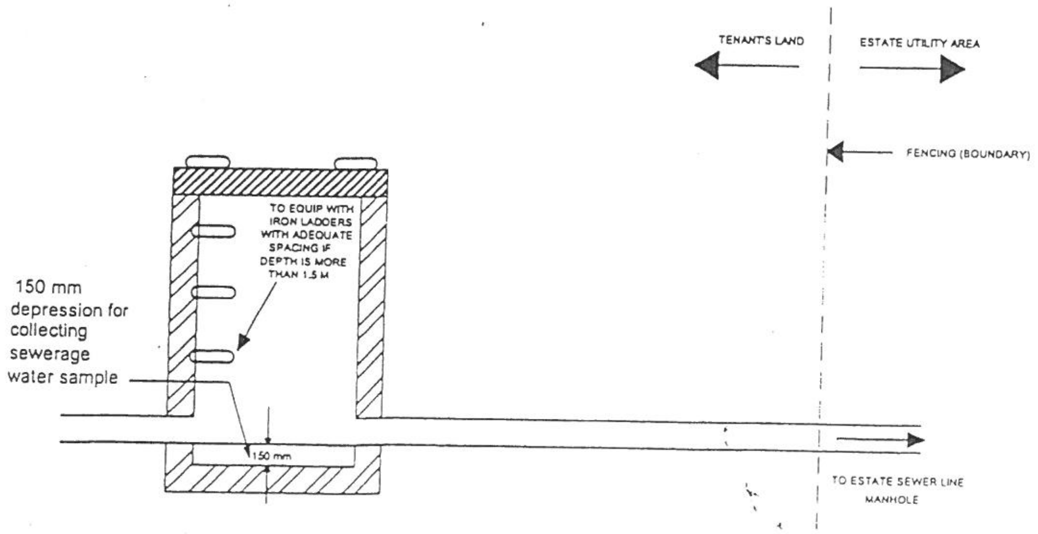


CROSS SECTION OF
INDUSTRIAL WATER CONNECTION

ATTACHMENT 2

WASTE WATER SEWER SYSTEM REQUIREMENT

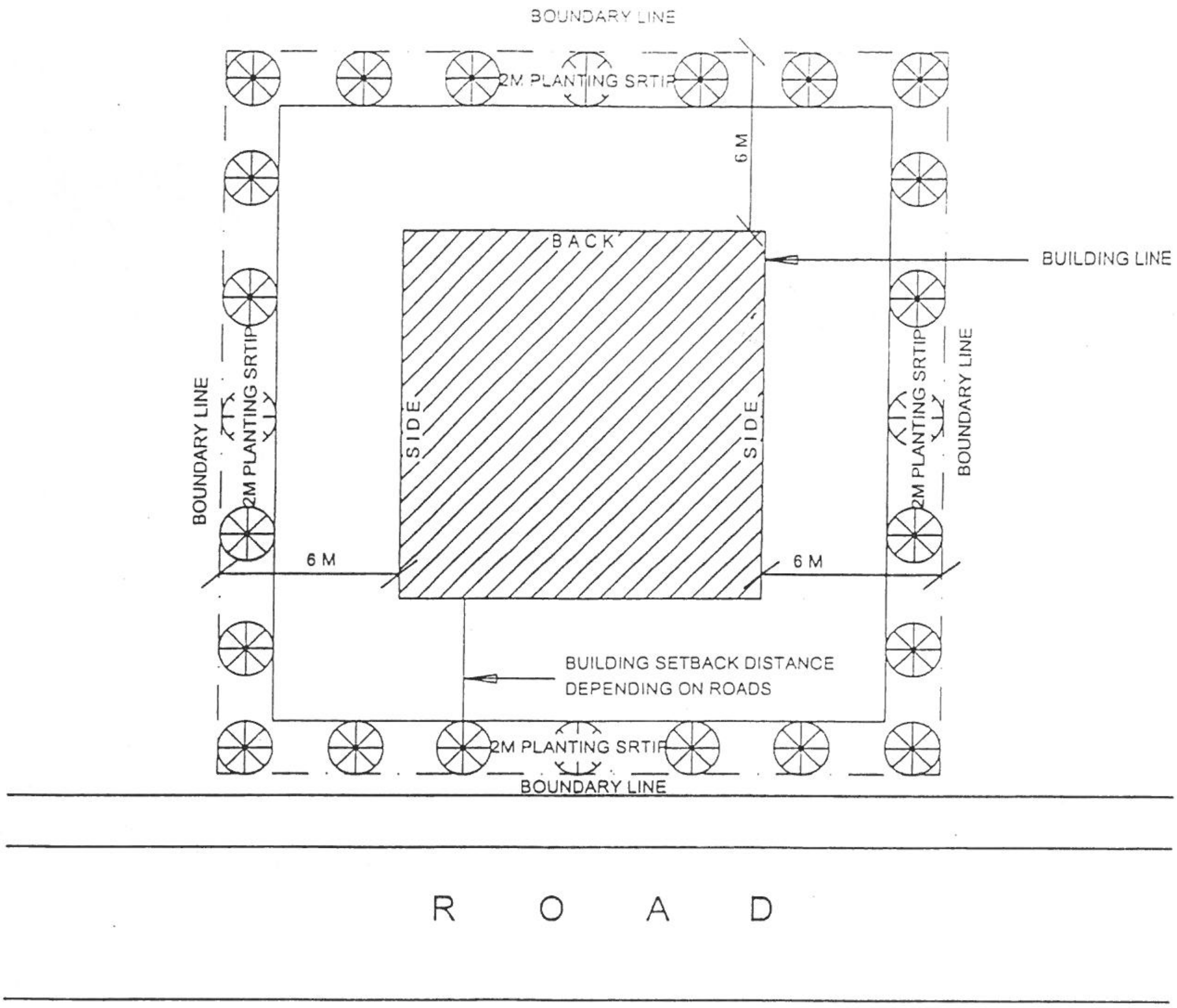




CROSS SECTION OF THE MONITORING PIT(TENANT'S LAST MANHOLE)

ATTACHMENT 3

BUILDING SETBACK LINE / GREEN OPEN SPACE REGULATION / BUILDING HEIGHT CONTROL



HIGHWAY NO.3 SETBACK = 20 m

ARTERIAL ROAD SETBACK = 15 m

SECONDARY ROAD SETBACK = 10 m

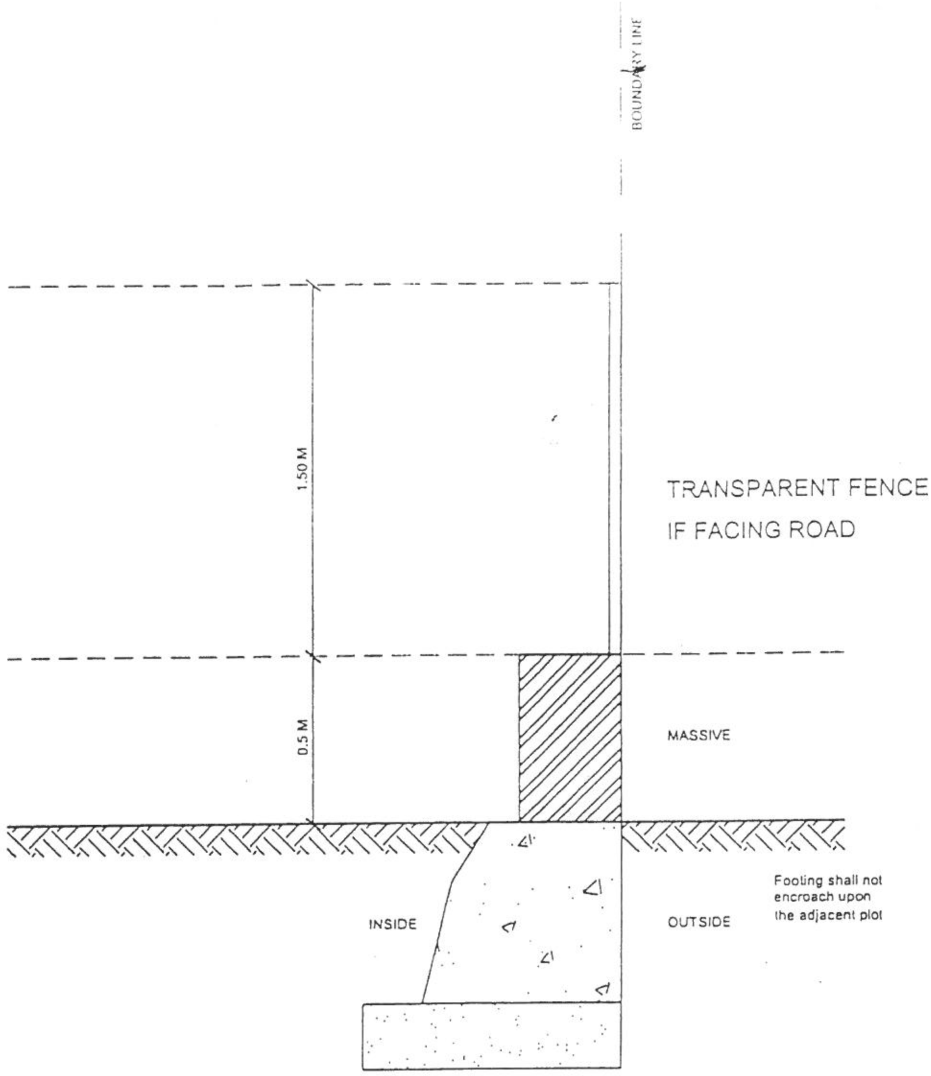
NEIGHBOURING LOT SIDE SETBACK = 6 m

MAXIMUM BUILDING COVERAGE = 60%

MAXIMUM HEIGHT CONTROL = 18 m

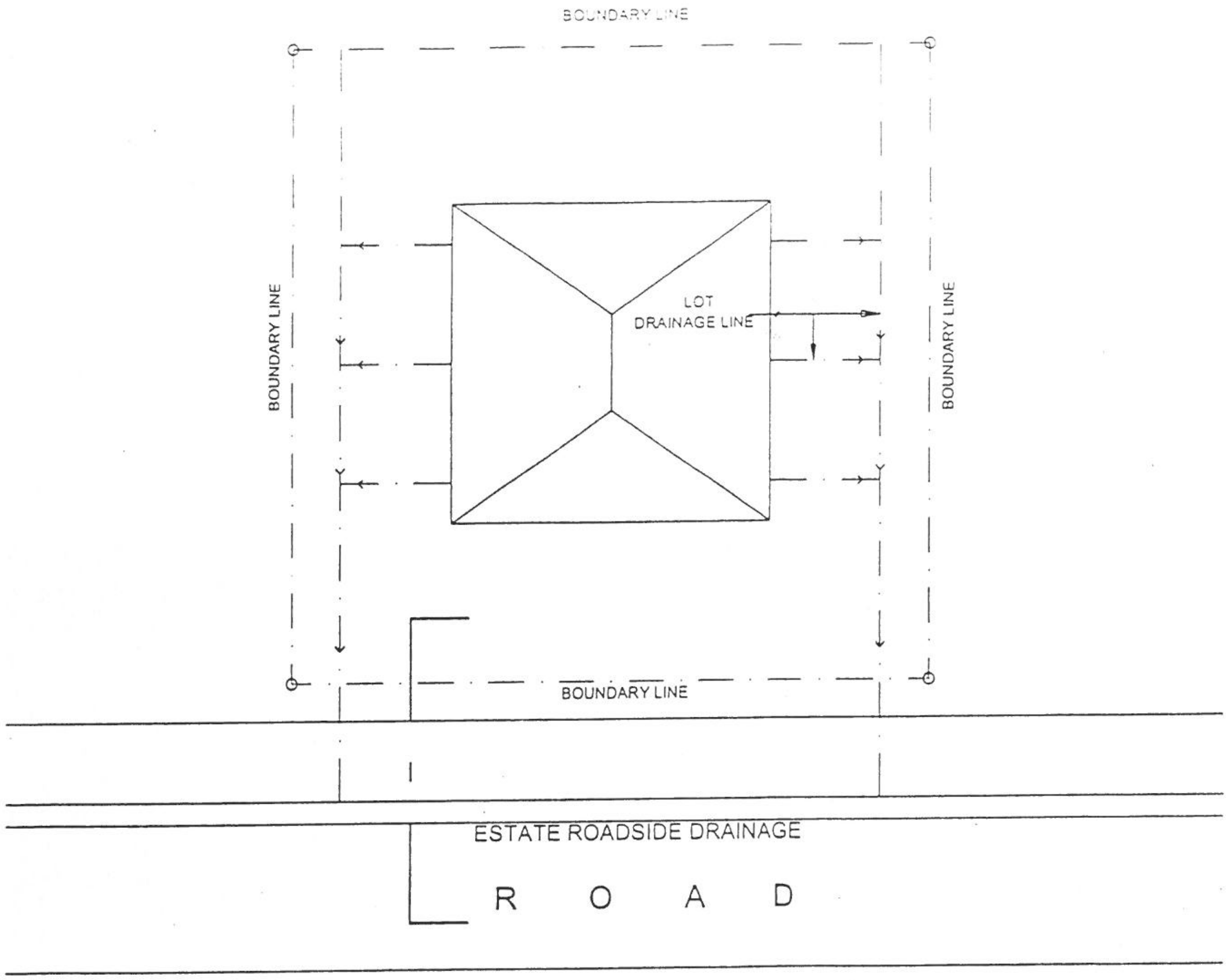
GREEN AREA = 10%

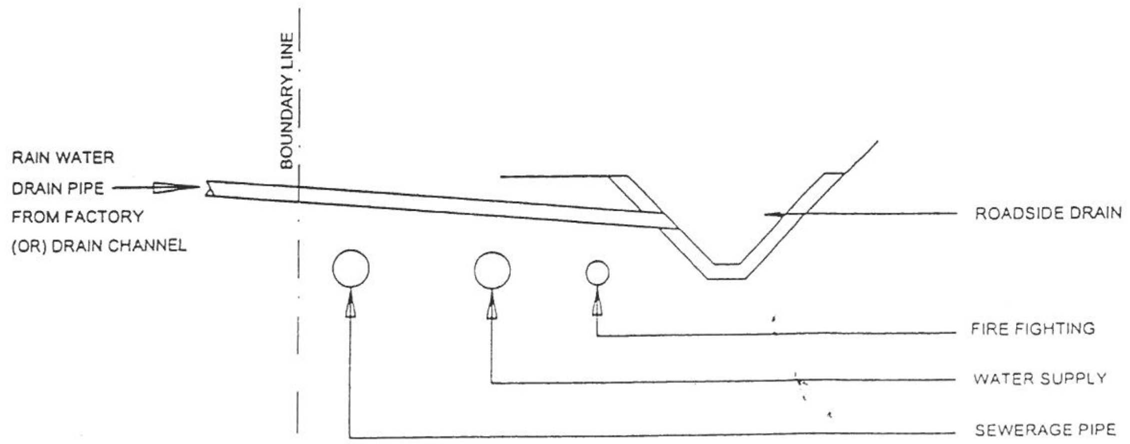
BOUNDARY FENCING REQUIREMENT



SECTION OF FENCE

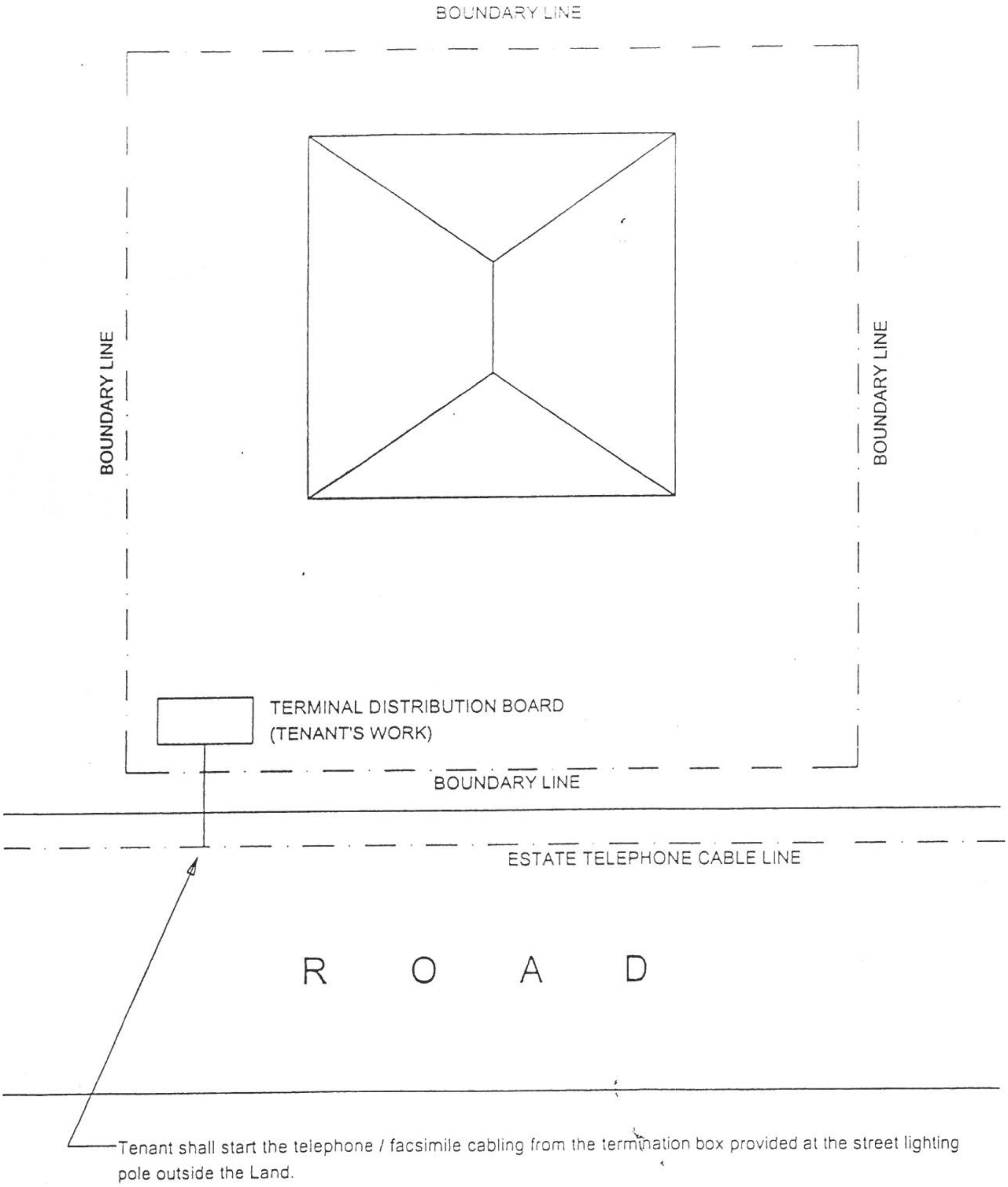
RAIN WATER DRAINAGE REQUIREMENT



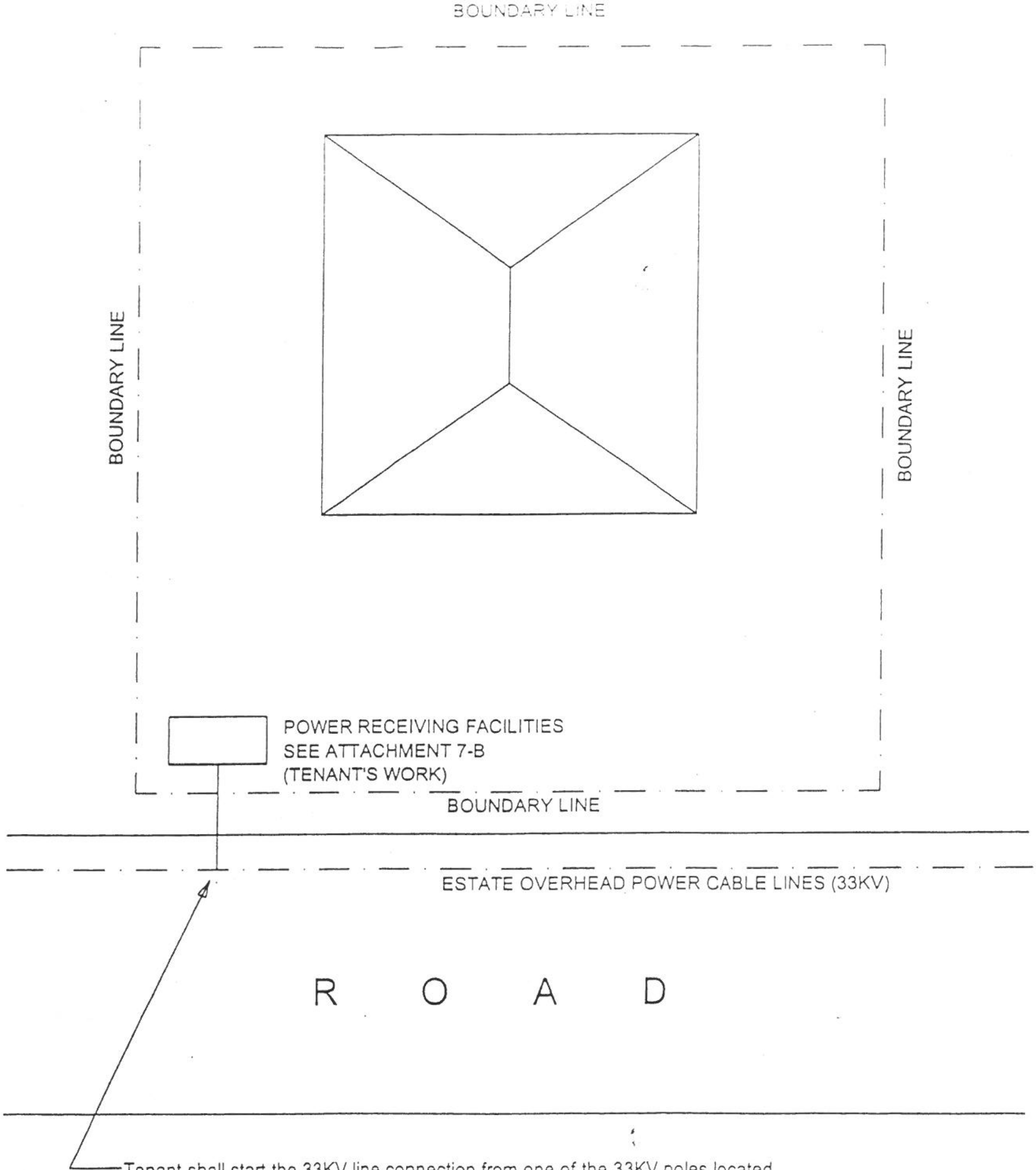


CROSS SECTION OF DRAINAGE SYSTEM

TELEPHONE / FACSIMILE CONNECTION

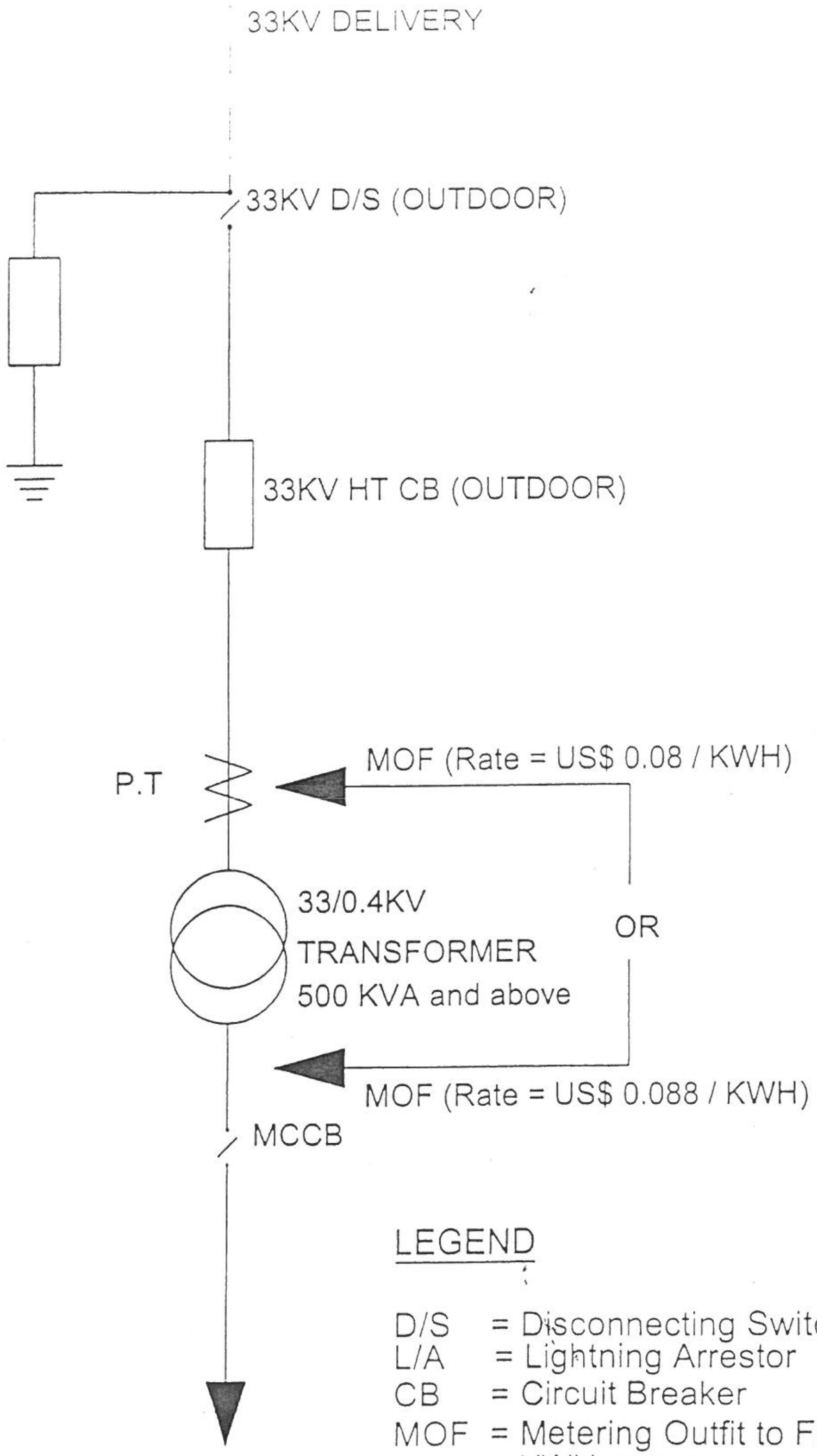


ELECTRICITY CONNECTION



Tenant shall start the 33KV line connection from one of the 33KV poles located outside the Land.
Tenant shall take this work by giving contract to electrical installation company and getting permit from electric power authority.

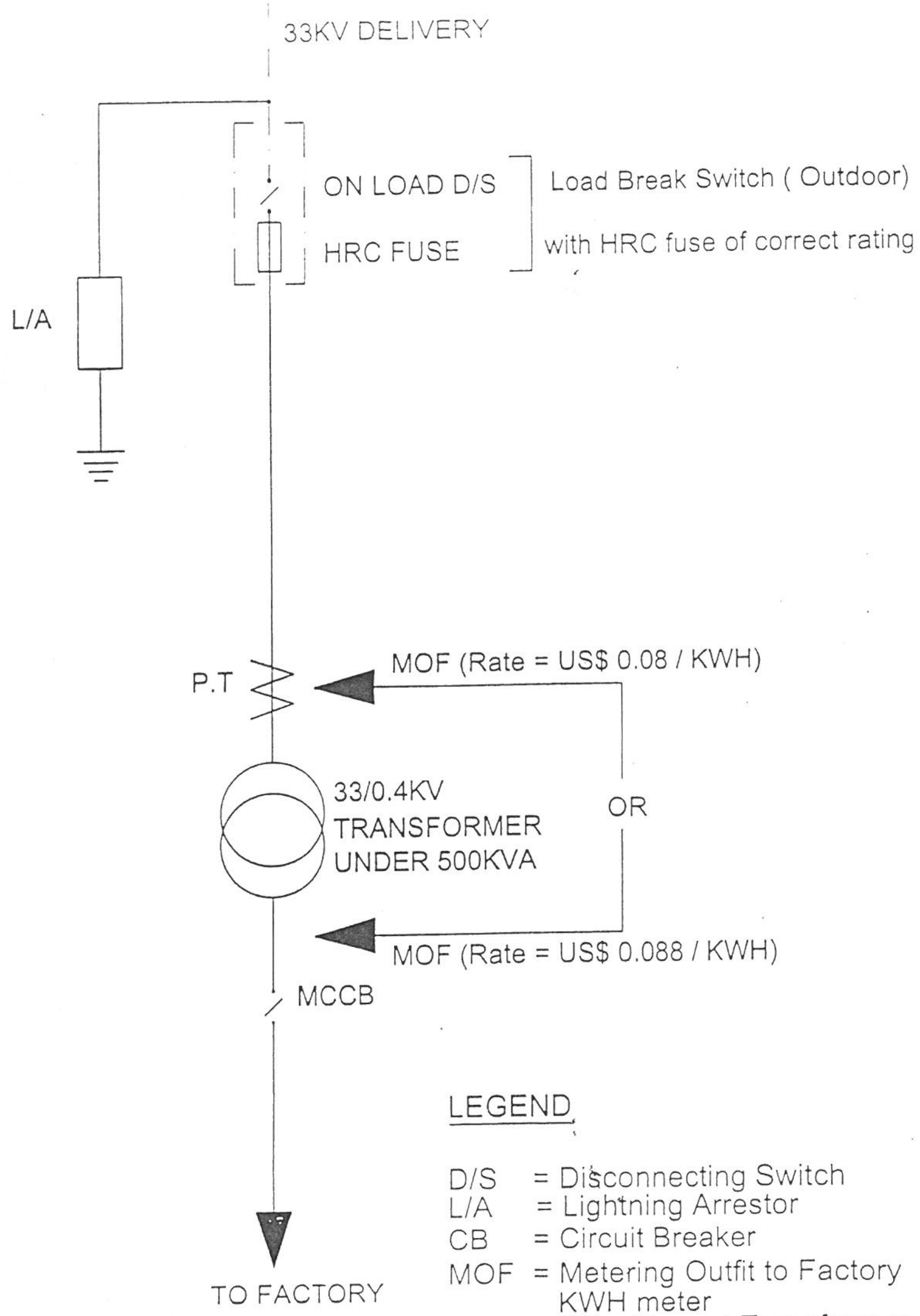
ELECTRICITY RECEIVING REQUIREMENT (For Transformer 500KVA and above)



LEGEND

D/S = Disconnecting Switch
L/A = Lightning Arrestor
CB = Circuit Breaker
MOF = Metering Outfit to Factory
KWH meter
CT = Current Transformer
PT = Potential Transformer
MCCB= Metal Clad Circuit Breaker

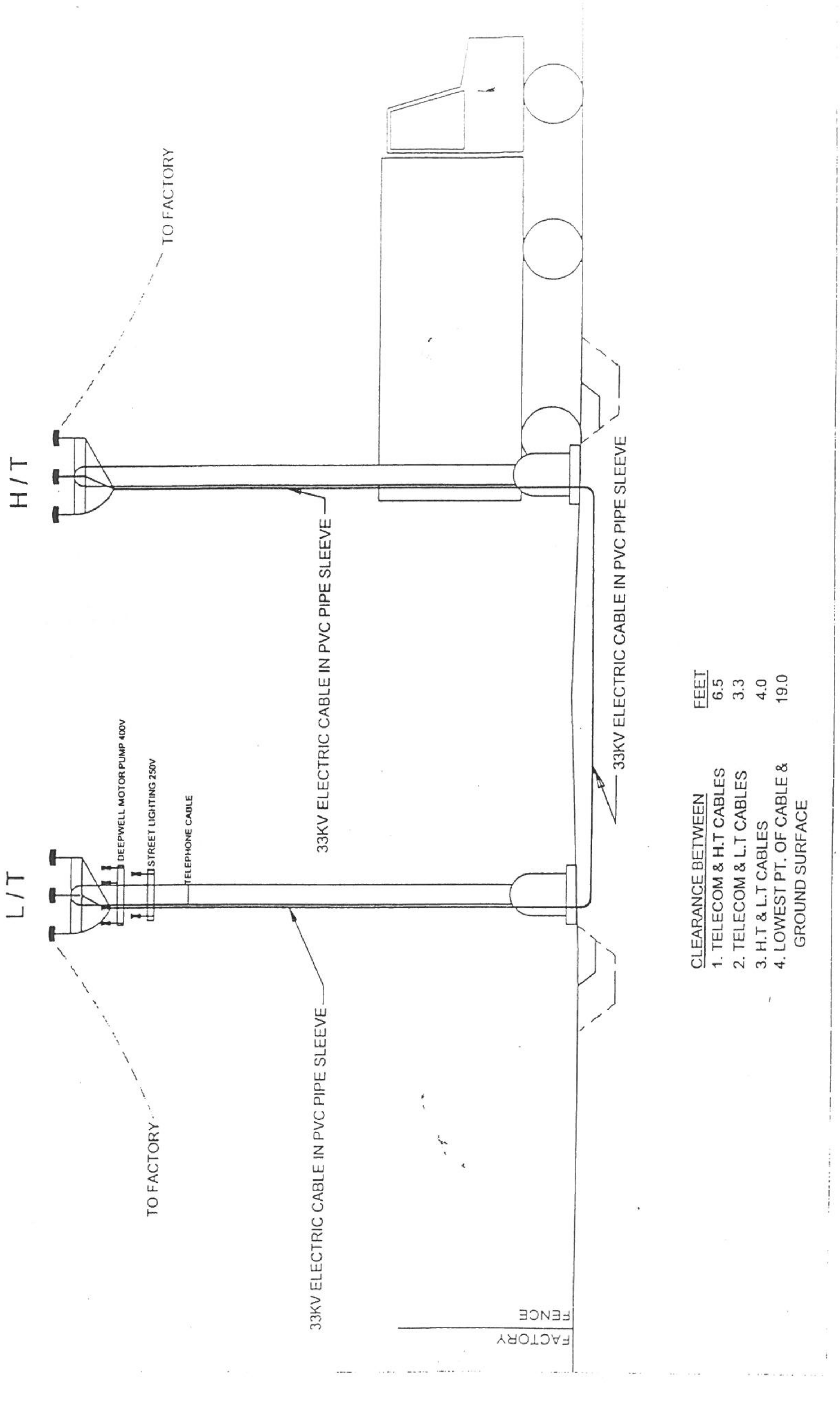
ELECTRICITY RECEIVING REQUIREMENT (For Transformer Size under 500KVA)



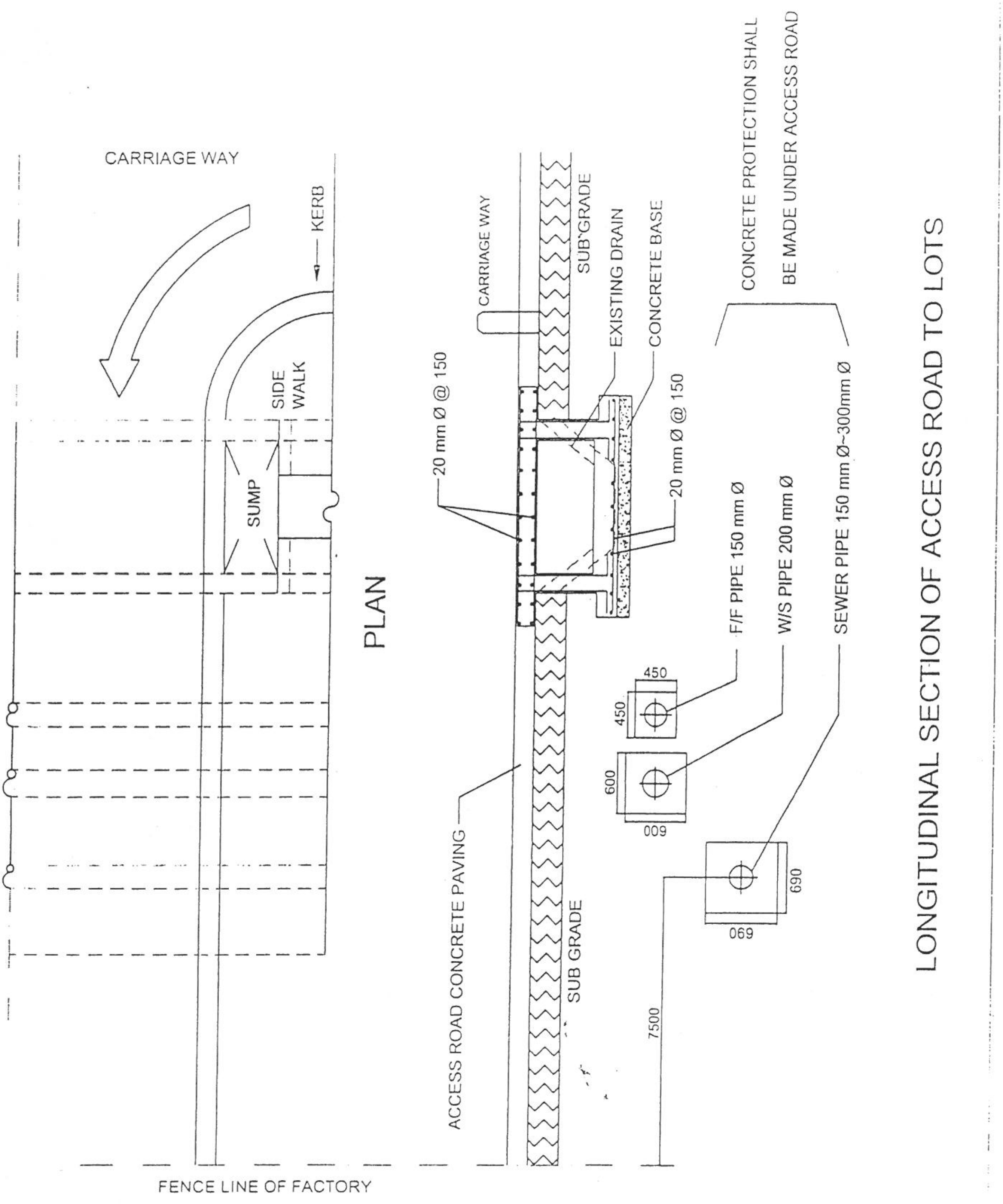
LEGEND

D/S = Disconnecting Switch
L/A = Lightning Arrestor
CB = Circuit Breaker
MOF = Metering Outfit to Factory
KWH meter
CT = Current Transformer
PT = Potential Transformer
MCCB= Metal Clad Circuit Breaker

CONNECTION OF SUB-DIVISION LINE
(CROSSING THE ROAD)



ACCESS ROAD DETAILS



ATTACHMENT 9

WASTE WATER QUALITY CRITERIA

PARAMETER		UNIT	MAXIMUM ALLOWABLE LIMIT
PHYSICAL			
Temperature		°C	35
Dissolved Solids		mg/l	1000
Suspended Solids		mg/l	200
CHEMICAL			
pH		units	6-9
Iron	(Fe)	mg/l	5
Manganese	(Mn)	mg/l	0.5
Zinc	(Zn)	mg/l	5
Copper	(Cu)	mg/l	0.5
Chromium Hexav	(Cr)	mg/l	0.1
Cadmium	(Cd)	mg/l	0.01
Total Mercury	(Hg)	mg/l	0.005
Boron	(B)	mg/l	1
Nikel	(Ni)	mg/l	0.1
Phosphate	(PO_4-P)	mg/l	1
PCB		mg/l	0.003
Lead	(Pb)	mg/l	0.1
Arsenic	(As)	mg/l	0.05
Selenium	(Se)	mg/l	0.01
Cyanide	(Cn)	mg/l	0.02
Sulphur	(S)	mg/l	0.01
Fluorine	(F)	mg/l	1.5
Chlorine	(Cl_2)	mg/l	1
Chloride	(Cl)	mg/l	600
Sulphate	(SO_4)	mg/l	400
Free Ammonia	(NH_3-N)	mg/l	0.5
Nitrate	(NH_3-N)	mg/l	10
Nitrite	(NO_2-N)	mg/l	1
Oxygen Demand			
Biology	(BOD)	mg/l	240
Chemical	(COD)	mg/l	500
Blue Active Compound			
Methylene (Mixed Active Methyl Blue)		mg/l	0.5
Phenol		mg/l	0.002
Vegetable Oil & Fats		mg/l	30
Mineral Oil (Hydrocarbon)		mg/l	10
MBAS (Detergent)		mg/l	0.5
Radioactivity*			

Note: 1. Radioactivity* concentration follows the valid regulations.
2. No substances constituting an obstacle to the biological treatment process shall be included.

ATTACHMENT 10

AMBIENT AIR QUALITY CRITERIA

PARAMETER	AVERAGE TIME IN	PRIMARY		SECONDARY		INFO
		MIN	MAX	MIN	MAX	
CARBON MONOXIDE (CO)	1 hour					
	3 hour					
	8 hour					
	1 year	-	10 mg / m^3			
NITROGEN DIOXIDE (NO_2)	1 hour					
	3 hour					
	8 hour					
	24 hour					
	1 year	-	100 μg / m^3	-	100 μg / m^3 (0.05 ppm)	
SULPHUR DIOXIDE (SO_2)	1 hour	-	-	-	1360 μg / m^3	
	3 hour	-	-	-	(0.5 ppm)	
	8 hour	-	-	-		
	24 hour	-	265 μg / m^3 (0.14 ppm)	-	260 μg / m^3	
	1 year	-	80 μg / m^3 (0.03 ppm)	-	60 μg / m^3	
HYDROGEN SULPHIDE (H_2S)	1 hour	-	24 μg / m^3 (0.21 ppm)			
	3 hour					
	8 hour					
	24 hour					
	1 year					
HYDROCARBON	1 hour	-	160 μg / m^3 (0.21 ppm)	-	160 μg / m^3 (0.21 ppm)	
	3 hour					
	8 hour					
	24 hour					
	1 year					
DUST	1 hour					
	3 hour					
	24 hour					
	1 year	-	260 μg / m^3	-	150 μg / m^3	
			75 μg / m^3		(60 μg / m^3)	
LEAD (Pb)	30 days	-	1.5 μg / m^3	-		
			0.06 μg / m^3			
AMMONIA (NH_3)	24 hour	-	2 ppm			
OXIDANTS	1 hour		160 μg / m^3 (0.08 ppm)	-	160 μg / m^3 (0.08 ppm)	

ATTACHMENT 11

EMISSION QUALITY CRITERIA

Pollution	Emission Criteria	Units (g / Nm^3)
Smoke	All incineration Centers	Ringelman No. 2 shall not exceed more than 5 min / hr
Solid material	Process in industry	0.20 g / m^3 (after correction towards p 12% CO_2)
H_2SO_4 - SO	ditto	0.10 g / Nm^3 as HP SO_3
Compounds of:		
Fluorine	ditto	0.10 g / Nm^3 as HP
HCl	ditto	0.20 g / Nm^3 as HCl
Cl_2	ditto	0.10 g / Nm^3 as Cl_2
H_2S	ditto	5 ppm as H_2S
NO_2	ditto	2.0 g / Nm^3 as NO_2
CO	ditto	1.0 g / Nm^3 as CO
Cu	ditto	0.02 g / Nm^3 as Cu
Pb	ditto	0.02 g / Nm^3 as Pb
As	ditto	0.02 g / Nm^3 as As
Sb	ditto	0.01 g / Nm^3 as Sb
Cd	ditto	0.01 g / Nm^3 as Cd
Hg	ditto	0.01 g / Nm^3 as Hg

ATTACHMENT 12

NOISE LEVEL CRITERIA

I The threshold value for Noise in working-places is determined at 85 dBA.

II The threshold values for adjacent community / industrial areas are divided into three areas / regions.

II.1 Hospital, Nursing Place areas
- II.1.1 At night must not exceed 35 dBA.
- II.1.2 Morning and afternoon must not exceed 40 dBA.
- II.1.3 Midday must not exceed 45 dBA.

II.2 Housing areas
- II.2.1 At night must not exceed 40 dBA.
- II.2.2 Morning and afternoon must not exceed 45 dBA.
- II.2.3 Midday must not exceed 50 dBA.

II.3 Shopping complex, road and factory areas
- II.3.1 At night must not exceed 50 dBA.
- II.3.2 Morning and afternoon must not exceed 55 dBA.
- II.3.3 Midday must not exceed 60 dBA.

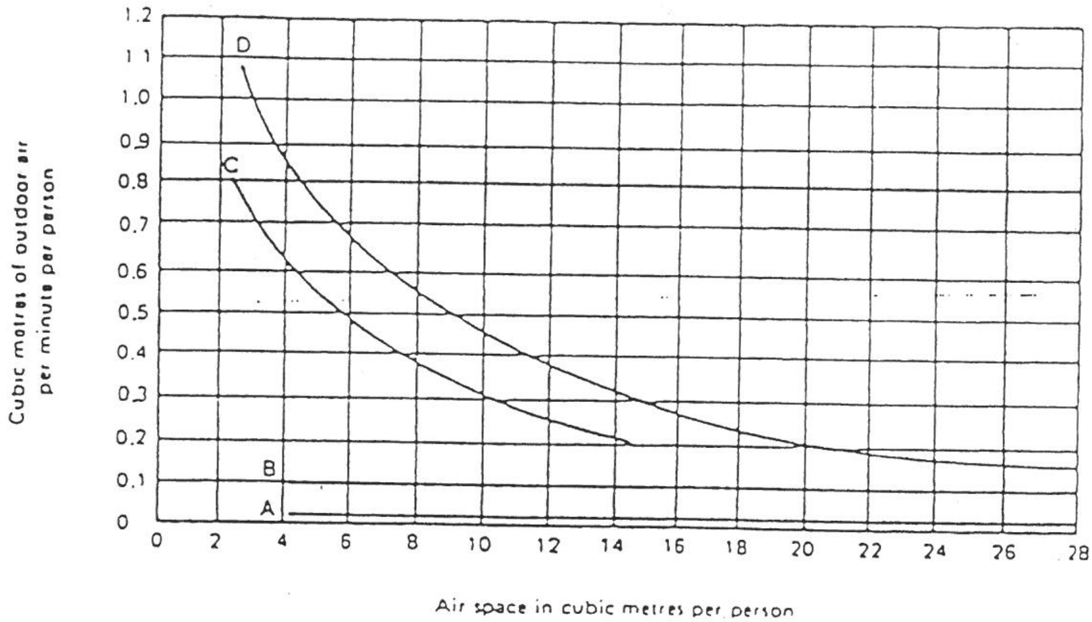
ATTACHMENT 13

REQUIREMENTS ON SANITARY CONVENIENCES AND WASHING FACILITIES

Categories of places	No. of sanitary facilities				
	Female		Male		
	Wc	Wb	Wc	Ur	Wb
The sanitary requirements should be provided in accordance to the floor area or the number of workers, whichever is greater.					
a. By Area					
For the first 500 m^2	1	2	1	2	2
501 m^2 - 1000 m^2	2	3	2	4	3
1001 m^2 - 2000 m^2	3	5	3	6	5
For every additional 1000 m^2 in excess of 2,000 m^2	1	2	1	2	2
b. By No. of Workers					
Male workers up to 25			1	2	2
26 - 50 workers			2	3	3
51 - 100 workers			3	5	5
Every 50 in excess of 100 workers			1	2	1
Female workers up to 20	1	1			
21 - 40 workers	2	2			
41 - 70 workers	3	3			
71 - 100 woekers	4	4			
101 - 140 workers	5	5			
141 - 180 workers	6	6			
Every 40 in excess of 180 workers	1	1			
c. Showers					
For every 25 workers - 1 shower					

Wc = water closet
Wb = wash basin
Ur = urinal 600 mm is taken as 1 unit

VENTILATION REQUIREMENTS



A Air required to provide necessary oxygen content

B Air required to prevent CO_2 concentrations from rising above 0.5 per cent

C Air required to remove objectionable body odors on sedentary adults

D Data in curve C increased by 50% (and projected) to allow for moderate physical activity

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ 022822

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့်ကုမ္ပဏီ

ဆန်း ဖလား ဝါး လေ့(စ်) **ကုမ္ပဏီ လီမိတက်**

၏

သင်းဖွဲ့မှတ်တမ်း

နှင့်

သင်းဖွဲ့စည်းမျဉ်းများ

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THE MYANMAR COMPANIES ACT

PRIVATE COMPANY LIMITED BY SHARES

Memorandum Of Association

AND

Articles Of Association

OF

SUN-FLOWER LACE **COMPANY LIMITED**

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့် မသက်ဆိုင်သည့် ကုမ္ပဏီ

ဆန်း ဖလား ဝါး လေ့ (စ်) ကုမ္ပဏီ လီမိတက်

၏

သင်းဖွဲ့မှတ်တမ်း

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၁။ ကုမ္ပဏီ၏ အမည်သည် " ဆန်း ဖလား ဝါး လေ့ (စ်) ကုမ္ပဏီ **လီမိတက်** " ဖြစ်ပါသည်။

၂။ ကုမ္ပဏီ၏ မှတ်ပုံတင် အလုပ်တိုက်သည် ပြည်ထောင်စု မြန်မာနိုင်ငံတော်အတွင်း တည်ရှိရမည်။

၃။ ကုမ္ပဏီ တည်ထောင်ရခြင်း၏ ရည်ရွယ်ချက်များမှာ တစ်ဖက်စာမျက်နှာပါအတိုင်း ဖြစ်ပါသည်။

၄။ အစုဝင်များ၏ ပေးရန်တာဝန်ကို ကန့်သတ်ထားသည်။

၅။ ကုမ္ပဏီ၏ သတ်မှတ်မတည်ငွေရင်းသည် ကျပ် ၉၀,၀၀၀,၀၀၀ /- (ကျပ် သန်း ကိုး ဆယ် တိတိ) ဖြစ်၍ ငွေကျပ် ၁၀,၀၀၀/- (ကျပ် တစ် သောင်း တိတိ) တန် အစုရှယ်ယာပေါင်း (၉,၀၀၀) ခွဲထားပါသည်။ ကုမ္ပဏီ၏ ရင်းနှီးငွေကို ကုမ္ပဏီ၏ စည်းမျဉ်းများနှင့် လက်ရှိတရားဝင် တည်ဆဲဖြစ်နေသော တရားဥပဒေအထွေထွေ ပြဌာန်းချက်များ နှင့် အညီ အထွေထွေ သင်းလုံးကျွတ် အစည်းအဝေး၌ တိုးမြှင့်နိုင်ခွင့် ၊ လျှော့ချနိုင်ခွင့် နှင့် ပြင်ဆင်နိုင်ခွင့်အာဏာ ရှိစေရမည်။

အောက်တွင် အမည်၊ နိုင်ငံသား၊ နေရပ်နှင့် အကြောင်းအရာစုံလင်စွာပါသော ဇယားတွင် လက်မှတ်ရေးထိုးသူ ကျွန်ုပ်တို့ကိုယ်စီကိုယ်ငှသည် ဤသင်းဖွဲ့မှတ်တမ်းအရ ကုမ္ပဏီတစ်ခုဖွဲ့စည်းရန် လိုလားသည့်အလျောက် ကျွန်ုပ်တို့၏ အမည်အသီးသီးနှင့် ယှဉ်တွဲ၍ပြထားသော အစုရှယ်ယာများကို ကုမ္ပဏီ၏ မတည်ရင်းနှီးငွေတွင် ထည့်ဝင်ရယူကြရန် သဘောတူကြပါသည်။

စဉ်	အစုထည့်ဝင်သူများ၏ အမည်၊ နေရပ်လိပ်စာနှင့် အလုပ်အကိုင်	နိုင်ငံသားနှင့် အမျိုးသား မှတ်ပုံတင်အမှတ်	ဝယ်ယူသော အစုရှယ်ယာ ဦးရေ	ထိုးမြဲလက်မှတ်
၁။	Sun-Flower Lace (H.K) Co., Ltd Unit 1111, 11/F., Trendy Centre, 682-684 Castle Peak Road, Kowloon, Hong Kong. Represented by: Mrs. Hsu Shu-Chen 3F., No. 9, Ln. 120, Jihu Road, Zhongshan Dist, Taipei City 104, Taiwan , Republic of China. (Businesswoman)	Incorporated in Hong Kong I.C.No. 751063 Republic of China P.P.No. 133080165	80 Shares	
၂။	Mr. Hsu Yi-Chang No. 36, Aly 161, Hexing Ln, Pitou Township, Changhua Country 523, Taiwan , Republic of China. (Businessman)	Republic of China P.P.No. 200202618	20 Shares	

ရန်ကုန်။ နေ့စွဲ။ ၂၀၁၂ ခုနှစ်၊ လ၊ ရက်။

အထက်ပါလက်မှတ်ရှင်များသည် ကျွန်ုပ်၏ရှေ့မှောက်တွင် လက်မှတ်ရေးထိုးကြပါသည်။

မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ

အစုရှယ်ယာများဖြင့် ပေးရန်တာဝန် ကန့်သတ်ထားသော အများနှင့်မသက်ဆိုင်သည့် ကုမ္ပဏီ

ဆန်း ဖလား ဝါး လေ့(စ်) **ကုမ္ပဏီ လီမိတက်**

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သင်းဖွဲ့စည်းမျဉ်းများ

❖ ❖ ❖ ❖ ❖ ❖ ❖

၁။ ဤသင်းဖွဲ့စည်းမျဉ်းနှင့် လိုက်လျောညီထွေမဖြစ်သည့် စည်းမျဉ်းများမှအပ၊ မြန်မာနိုင်ငံ ကုမ္ပဏီများအက်ဥပဒေ နောက်ဆက်တွဲ ပထမဇယားပုံစံ 'က' ပါ စည်းမျဉ်းများသည် ဤကုမ္ပဏီနှင့် သက်ဆိုင်စေရမည်။ မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေပုဒ်မ ၁၇(၂)တွင် ဖော်ပြပါရှိသည့် မလိုက်နာ မနေရ စည်းမျဉ်းများသည် ဤကုမ္ပဏီနှင့် အစဉ်သဖြင့် သက်ဆိုင်စေရမည်။

အများနှင့် မသက်ဆိုင်သော ကုမ္ပဏီ

၂။ ဤကုမ္ပဏီသည်အများနှင့်မသက်ဆိုင်သည့် ကုမ္ပဏီဖြစ်၍ အောက်ပါသတ်မှတ်ချက်များသည် အကျိုးသက်ရောက်စေရမည်။

(က) ဤကုမ္ပဏီက ခန့်အပ်ထားသော ဝန်ထမ်းများမှအပ၊ ဤကုမ္ပဏီ၏အစုရှင်အရေအတွက်ကိုငါးဆယ် အထိသာကန့်သတ်ထားသည်။

(ခ) ဤကုမ္ပဏီ၏ အစုရှယ်ယာ သို့မဟုတ် ဒီဘင်ချာ သို့မဟုတ် ဒီဘင်ချာစတော့(ခ်) တစ်ခုခုအတွက်ငွေထည့် ဝင်ရန်အများပြည်သူတို့အား ကမ်းလှမ်းခြင်းမပြုလုပ်ရန် တားမြစ်ထားသည်။

မ,တည် ရင်းနှီးငွေနှင့် အစုရှယ်ယာ

၃။ ကုမ္ပဏီ၏ သတ်မှတ် မ,တည်ငွေရင်းမှာ ကျပ် ၉၀,၀၀၀,၀၀၀ /-(ကျပ်
သန်း ကိုး ဆယ် တိတိ) ဖြစ်၍ ငွေကျပ် ၁၀,၀၀၀ /-(ကျပ်
တစ် သောင်း တိတိ) တန် အစုရှယ်ယာပေါင်း (၉,၀၀၀) ခွဲထားပါသည်။
ကုမ္ပဏီ၏ ရင်းနှီးငွေကို ကုမ္ပဏီ၏ စည်းမျဉ်းများ နှင့် လက်ရှိတရားဝင် တည်ဆဲဖြစ်နေသောတရားဥပဒေ ပြဋ္ဌာန်းချက်များနှင့်အညီ အထွေထွေသင်းလုံးကျွတ် အစည်းအဝေး၌ တိုးမြှင့်နိုင်ခွင့်၊ လျှော့ချနိုင်ခွင့်နှင့်ပြင်ဆင်နိုင်ခွင့် အာဏာရှိစေရမည်။

၄။ မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေပါ ပြဋ္ဌာန်းချက်များကို မထိခိုက်စေလျက် အစုရှယ်ယာများသည်ဒါရိုက်တာများ၏ ကြီးကြပ်ကွပ်ကဲမှု အောက်တွင် ရှိစေရမည်။ ၎င်းဒါရိုက်တာများသည် သင့်လျော်သော ပုဂ္ဂိုလ်များအား သတ်မှတ်ချက် အခြေအနေ တစ်စုံတစ်ရာဖြင့် အစုရှယ်ယာများကို ခွဲဝေချထားခြင်း သို့မဟုတ် ထုခွဲရောင်းချခြင်းတို့ကို ဆောင်ရွက်နိုင်သည်။

၅။ အစုရှယ်ယာလက်မှတ်များကို အထွေထွေမန်နေဂျာ သို့မဟုတ် ဒါရိုက်တာအဖွဲ့က သတ်မှတ်သည့် အခြားပုဂ္ဂိုလ်များကလက်မှတ်ရေးထိုး၍ ကုမ္ပဏီ၏တံဆိပ်ရိုက်နှိပ်ထုတ်ပေးရမည်။အစုရှယ်ယာလက်မှတ်သည် ပုံပန်းပျက်ခြင်း၊

ပျောက်ဆုံးခြင်းသို့မဟုတ်ပျက်စီးခြင်းဖြစ်ပါက အဖိုးအခဖြင့် ပြန်လည်အသစ်ပြုလုပ်ပေးမှုကို သော်လည်းကောင်း၊

ဒါရိုက်တာများက သင့်လျော်သည်ဟုယူဆသော အခြားသက်သေခံ အထောက်အထား တစ်စုံတစ်ရာကို တင်ပြ

စေ၍သော်လည်းကောင်း ထုတ်ပေးနိုင်သည်။ ကွယ်လွန်သွားသော အစုရှယ်ယာရှင်တစ်ဦး၏ တရားဝင်ကိုယ်စား

လှယ်ကို ဒါရိုက်တာများက အသိအမှတ် ပြုပေးရမည်ဖြစ်သည်။

၆။ ဒါရိုက်တာများသည် အစုရှင်များက ၎င်းတို့၏ အစုရှယ်ယာများအတွက် မပေးသွင်းရသေးသောငွေများကိုအခါအားလျော်စွာ တောင်းဆိုနိုင်သည်။ အစုရှင်တိုင်းကလည်း ၎င်းတို့ထံတောင်းဆိုသည့် အကြိမ်တိုင်း အတွက် ဒါရိုက်တာများကသတ်မှတ်သည့် ပုဂ္ဂိုလ်များထံ သတ်မှတ်သည့်အချိန်နှင့် နေရာတွင် ပေးသွင်းစေရန် တာဝန်ရှိစေ

ရမည်။ ဆင့်ခေါ်မှုတစ်ခုအတွက်အရစ်ကျပေးသွင်းစေခြင်း၊သို့မဟုတ် ပယ်ဖျက်ခြင်း သို့မဟုတ် ရွှေ့ဆိုင်းခြင်းတို့ကို

ဒါရိုက်တာများက သတ်မှတ်နိုင်သည်။

ဒါရိုက်တာများ

၇။ သင်းလုံးကျွတ် အစည်းအဝေးက တစ်စုံတစ်ရာ သတ်မှတ်ပြဋ္ဌာန်းမှု မပြုလုပ်သမျှ ဒါရိုက်တာများ၏ အရေအတွက်သည် (၂)ဦး ထက်မနည်း၊ (၅)ဦးထက်မများစေရ။

ပထမဒါရိုက်တာများသည် -

(၁) Mrs. Hsu Shu-Chen
(၂) Mr. Hsu Yi-Chang
(၃)
(၄)
(၅) တို့ဖြစ်ကြပါသည်။

၈။ ဒါရိုက်တာများသည် ၎င်းတို့အနက်မှ တစ်ဦးကို မန်နေဂျင်းဒါရိုက်တာအဖြစ် အချိန်အခါအလိုက် သင့်လျော်သောသတ်မှတ်ချက်များ၊ဥဏ်ပူဇော်ခများဖြင့်ခန့်ထားရမည်ဖြစ်ပြီးအခါအားလျော်စွာ ဒါရိုက်တာအဖွဲ့က ပေးအပ်သော အာဏာများအားလုံးကို ၎င်းက အသုံးပြုနိုင်သည်။

၉။ ဒါရိုက်တာတစ်ဦးဖြစ်မြောက်ရန်လိုအပ်သော အရည်အချင်းသည် ကုမ္ပဏီ၏အစုရှယ်ယာအနည်းဆုံး (-)စုကို ပိုင်ဆိုင်ခြင်းဖြစ်၍ ၎င်းသည် မြန်မာနိုင်ငံ ကုမ္ပဏီများအက်ဥပဒေပုဒ်မ ၈၅ ပါ ပြဋ္ဌာန်းချက်များကို လိုက်နာရန် တာဝန်ရှိသည်။

၁၀။ အစုရှယ်ယာများ လွှဲပြောင်းရန် တင်ပြချက်ကို မည်သည့် အကြောင်းပြချက်မျှ မပေးဘဲ ဒါရိုက်တာအဖွဲ့သည် ၎င်းတို့၏ပြည့်စုံ၍ ချုပ်ချယ်ခြင်းကင်းသော ဆင်ခြင်တွက်ဆမှုဖြင့် မှတ်ပုံတင်ရန် ငြင်းဆိုနိုင်သည်။

ဒါရိုက်တာများ၏ ဆောင်ရွက်ချက်များ

၁၁။ ဒါရိုက်တာများသည် ၎င်းတို့သင့်လျော်သည် ထင်မြင်သည့်အတိုင်း လုပ်ငန်းဆောင်ရွက်ရန် တွေ့ဆုံဆွေးနွေးခြင်း၊

အစည်းအဝေးရွှေ့ဆိုင်းခြင်း၊ အချိန်မှန်စည်းဝေးခြင်း၊ အစည်းအဝေးအထမြောက်ရန် အနည်းဆုံးဒါရိုက်တာဦးရေ

သတ်မှတ်ခြင်းတို့ကို ဆောင်ရွက်နိုင်သည်။ ယင်းသို့ မသတ်မှတ်ပါက ဒါရိုက်တာနှစ်ဦး တက်ရောက်လျှင် အစည်းအဝေးထမြောက်ရမည်။အစည်းအဝေးတွင်မည်သည့်ပြဿနာမဆိုပေါ်ပေါက်ပါက မန်နေဂျင်းဒါရိုက်တာ

၏အဆုံးအဖြတ်သည် အတည်ဖြစ်ရမည်။ မည်သည့် ကိစ္စများကိုမဆို မဲခွဲဆုံးဖြတ်ရာတွင် မဲအရေအတွက် တူနေပါက သဘာပတိသည် ဒုတိယမဲ သို့မဟုတ် အနိုင်မဲကို ပေးနိုင်သည်။

၁၂။ ဒါရိုက်တာများ၏ အစည်းအဝေးကို မည်သည့်ဒါရိုက်တာကမဆို အချိန်မရွေး ခေါ်နိုင်သည်။

၁၃။ ဒါရိုက်တာအားလုံးက လက်မှတ်ရေးထိုးထားသော ရေးသားထားသည့် ဆုံးဖြတ်ချက်တစ်ရပ်သည် နည်းလမ်းတကျ ခေါ်ယူကျင်းပသော အစည်းအဝေးက အတည်ပြုသည့် ဆုံးဖြတ်ချက်ကဲ့သို့ပင် ကိစ္စအားလုံး အတွက်အကျိုးသက်ရောက်စေရမည်။

ဒါရိုက်တာများ၏ လုပ်ပိုင်ခွင့်နှင့်တာဝန်များ

၁၄။ မြန်မာနိုင်ငံ ကုမ္ပဏီများအက်ဥပဒေ နောက်ဆက်တွဲဇယားပုံစံ(က)ပါ စည်းမျဉ်းအပိုဒ် ၇၁ တွင် ပေးအပ်ထားသော အထွေထွေအာဏာများကိုမထိခိုက်စေဘဲ ဒါရိုက်တာများသည်အောက်ဖော်ပြပါ အာဏာများရှိရမည်ဟု အတိအလင်း ထုတ်ဖော်ကြေညာသည်။ အာဏာဆိုသည်မှာ-

(၁) ဒါရိုက်တာများက သင့်လျော်သည်ဟုယူဆသော တန်ဖိုးနှင့်စည်းကမ်းများ၊ အခြေအနေများ သတ်မှတ်၍ ကုမ္ပဏီကရယူရန် အာဏာရှိသည့်မည်သည့်ပစ္စည်း၊ အခွင့်အရေးများ ၊ အခွင့်အလမ်းများကို မဆိုဝယ်ယူရန် သို့မဟုတ် အခြားနည်းလမ်းများဖြင့် ရယူပိုင်ဆိုင်ရန်အပြင် ကုမ္ပဏီကပိုင်ဆိုင်ခွင့်ရှိသော မည်သည့်ပစ္စည်း အခွင့်အရေးများ၊ အခွင့်အလမ်းများကိုမဆို သင့်တော်သောစည်းကမ်းချက်များ သတ်မှတ်၍ရောင်းချခြင်း၊ အငှားချခြင်း၊ စွန့်လွှတ်ခြင်း၊ သို့မဟုတ် အခြားနည်းလမ်းများဖြင့် ဆောင်ရွက်ခြင်းတို့ကို ပြုလုပ်ရန်။

(၂) သင့်လျော်သော စည်းကမ်းသတ်မှတ်ချက်များဖြင့် ငွေကြေးများကို ချေးငှားရန် သို့မဟုတ်အဆိုပါ ချေးငှားသောငွေကြေးများကို ပြန်လည်ပေးဆပ်ရန်အတွက် အာမခံများထားရှိရန်အပြင်၊ အထူးသဖြင့် ဤကုမ္ပဏီ၏ ဒီဘင်ချာများ၊ ဒီဘင်ချာစတော့(ခ်)များ၊ ခေါ်ယူခြင်းမပြုရသေးသော ရင်းနှီးငွေများအပါ အဝင်ယခုလက်ရှိနှင့် နောင်ရှိမည့်ပစ္စည်းများအားလုံး သို့မဟုတ် တစ်စိတ်တဒေသကို အပေါင်ပြု၍ ထုတ်ဝေရန်။

(၃) ဤကုမ္ပဏီက ရယူထားသော အခွင့်အရေးများ သို့မဟုတ် ဝန်ဆောင်မှုများအတွက် အားလုံး သို့မဟုတ် တစ်စိတ်တဒေသကို ငွေကြေးအားဖြင့် ပေးချေရန်၊ သို့မဟုတ် အစုရှယ်ယာများ၊ ငွေချေးစာချုပ်များ၊ ဒီဘင်ချာများ သို့မဟုတ် ဤကုမ္ပဏီ၏အခြားသော အာမခံ စာချုပ်များကို ထုတ်ပေးရန်၊ ထို့အပြင် အဆိုပါအစုရှယ်ယာများ ထုတ်ပေးရာ၌ ငွေအပြည့်ပေးသွင်းပြီးသော အစုရှယ်ယာအနေဖြင့် သော်လည်းကောင်း၊ တစ်စိတ်တဒေသ ပေးသွင်းပြီးသော အစုရှယ်ယာများအနေဖြင့် သော်လည်းကောင်း၊ သဘောတူညီသကဲ့သို့ ထုတ်ဝေပေးရန်နှင့် အဆိုပါ ငွေချေးစာချုပ်များ၊ ဒီဘင်ချာများ သို့မဟုတ် ကုမ္ပဏီ၏အခြားသော အာမခံစာချုပ်များဖြင့် ထုတ်ဝေပေးရာ၌ခေါ်ဆိုခြင်း မပြုရသေးသော ရင်းနှီးငွေများအပါအဝင် ဤကုမ္ပဏီ၏ ပစ္စည်းအားလုံးသို့မဟုတ် တစ်စိတ်တစ်ဒေသကို အပေါင်ပြု၍ ဖြစ်စေ၊ ထိုကဲ့သို့ မဟုတ်ဘဲဖြစ်စေ ထုတ်ပေးရန်။

(၄) ဤကုမ္ပဏီနှင့်ပြုလုပ်ထားသော ကန်ထရိုက်စာချုပ်များ၊ တာဝန်ယူထားသည့်လုပ်ငန်းများ ပြီးစီးအောင် ဆောင်ရွက်စေခြင်းအလို့ငှာ ခေါ်ယူခြင်းမပြုရသေးသော ရင်းနှီးငွေများအပါအဝင် ဤကုမ္ပဏီ၏ ပစ္စည်းရပ်များအားလုံး သို့မဟုတ် တစ်စိတ်တစ်ဒေသကို ပေါင်နှံ၍သော်လည်းကောင်း၊ အပေါင်ပြု၍သော်လည်းကောင်း သို့မဟုတ် အစုရှယ်ယာများအတွက် ငွေများတောင်းခံခေါ်ယူ၍ သော်လည်းကောင်း၊ ခွင့်ပြုရန် သို့မဟုတ် သင့်လျော်သည့်အတိုင်း ဆောင်ရွက်ရန်။

(၅) မန်နေဂျာများ၊ အတွင်းရေးမှူးများ၊ အရာရှိများ၊ စာရေးများ၊ ကိုယ်စားလှယ်များနှင့်ဝန်ထမ်းများကို အမြဲတမ်းယာယီ သို့မဟုတ် အထူးကိစ္စရပ်များအတွက် ခန့်ထားခြင်း၊ ရပ်စဲခြင်း၊ ဆိုင်းငံ့ခြင်းများအတွက် လည်းကောင်း၊ အဆိုပါ ပုဂ္ဂိုလ်တို့၏တာဝန်များ၊ အာဏာများ၊ လစာငွေများ၊ အခြားငွေကြေးများကို သတ်မှတ်ရာ၌ လည်းကောင်း၊ အာမခံပစ္စည်းများ တောင်းခံရာ၌ လည်းကောင်း သင့်လျော်သလို ဆောင်ရွက်ရန်၊ ထို့အပြင် အဆိုပါကိစ္စများအတွက် ကုမ္ပဏီ၏ မည်သည့်အရာရှိကိုမဆို ကိစ္စရပ်အားလုံးကိုဖြစ်စေ၊ တစ်စိတ်တစ်ဒေသကိုဖြစ်စေ ဒါရိုက်တာများ၏ ကိုယ်စားဆောင်ရွက် နိုင်ရေးအတွက် တာဝန်လွှဲအပ်ရန်။

(၆) ဤကုမ္ပဏီ၏ ဒါရိုက်တာတစ်ဦးအား ဒါရိုက်တာရာထူးနှင့် တွဲဖက်၍မန်နေဂျင်းဒါရိုက်တာ၊ အထွေထွေ မန်နေဂျာ၊ အတွင်းရေးမှူး သို့မဟုတ် ဌာနခွဲမန်နေဂျာအဖြစ်ခန့်ထားရန်။

(၇) မည်သည့် အစုရှင်ထံမှမဆို ၎င်းတို့၏ အစုရှယ်ယာများအားလုံးကိုဖြစ်စေ၊ အချို့အဝက်ကိုဖြစ်စေ စွန့်လွှတ်ခြင်းအား သဘောတူညီသော စည်းကမ်းချက်များဖြင့် လက်ခံရန်။

(၈) ဤကုမ္ပဏီက ပိုင်ဆိုင်သော သို့မဟုတ် ပိုင်ဆိုင်ခွင့်ရှိသော သို့မဟုတ် အခြားအကြောင်းများကြောင့်ဖြစ်သော မည်သည့်ပစ္စည်းကိုမဆို ကုမ္ပဏီ၏ ကိုယ်စားလက်ခံထိန်းသိမ်းထားရန်အတွက် မည်သည့်ပုဂ္ဂိုလ် သို့မဟုတ် ပုဂ္ဂိုလ်များကိုမဆိုခန့်ထားရန်နှင့် အဆိုပါယုံမှတ် အပ်နှံခြင်းများနှင့် ပတ်သက်၍လိုအပ်သော စာချုပ်စာတမ်းများ ချုပ်ဆို ပြုလုပ်ရန်။

(၉) ဤကုမ္ပဏီ၏ အရေးအရာများနှင့်စပ်လျဉ်း၍ ဤကုမ္ပဏီကပြုလုပ်သော သို့မဟုတ် ဤကုမ္ပဏီအပေါ် သို့မဟုတ် ဤကုမ္ပဏီ၏ အရာရှိများအပေါ် ပြုလုပ်သော တရားဥပဒေအရ စွဲဆို ဆောင်ရွက်မှုများကို တရားစွဲဆို၊ အရေးယူ၊ ခုခံကာကွယ်ရန် သို့မဟုတ် ခွင့်လွှတ်ရန်၊ ထို့အပြင် ဤကုမ္ပဏီက ရရန်ရှိသော ကြွေးမြီများနှင့် ဤကုမ္ပဏီ အပေါ် တောင်းခံသော ကြွေးမြီများနှင့် ပတ်သက်၍ ပေးဆပ်ရန် အချိန်ကာလ ရွှေ့ဆိုင်းခွင့်ပြုခြင်း သို့မဟုတ် နှစ်ဦးနှစ်ဖက်သဘောတူ ကျေအေးခြင်းများ ပြုလုပ်ရန်။

(၁၀) ဤကုမ္ပဏီက ပေးရန်ရှိသော သို့မဟုတ်ရရန်ရှိသော ငွေတောင်းခံခြင်းများကို ဖြန်ဖြေရေး ခုံသမာဓိထံသို့ ဖြေရှင်းရန်အတွက်အပ်နှံရန်အပြင်ဖြန်ဖြေရေး ခုံသမာဓိ၏ဆုံးဖြတ်ချက်အတိုင်းလိုက်နာဆောင်ရွက်ရန်။

(၁၁) ဤကုမ္ပဏီကရရန်ရှိသောတောင်းဆိုချက်၊ တောင်းခံချက်များနှင့် ကုမ္ပဏီသို့ပေးရန်ရှိသော ငွေကြေး များအတွက် ပြေစာများ ပြုလုပ် ထုတ်ပေးခြင်း၊ လျှော်ပစ်ခြင်းနှင့် အခြားသောနည်းဖြင့် စွန့်လွှတ်ခြင်းများကို ပြုလုပ်ရန်။

(၁၂) လူမွဲစာရင်းခံရခြင်း၊ ကြွေးမြီးမဆပ်နိုင်ခြင်း ကိစ္စများနှင့် ပတ်သက်၍ကုမ္ပဏီ၏ကိုယ်စားဆောင်ရွက်ရန်။

(၁၃) ငွေလွှဲစာတမ်းများ၊ ချက်လက်မှတ်များ၊ ဝန်ခံကတိစာချုပ်များ၊ ထပ်ဆင့်လက်မှတ်ရေးထိုးခြင်းများ၊လျှော်ပစ်ခြင်းများ၊ ကန်ထရိုက်စာချုပ်များနှင့် စာရွက်စာတမ်းများကို ကုမ္ပဏီ၏ကိုယ်စား မည်သူက လက်မှတ်ရေးထိုးခွင့်ရှိသည်ကို စိစစ်သတ်မှတ်ရန်။

(၁၄) ဒါရိုက်တာများက သင့်လျော်သည်ဟုယူဆပါက သင့်လျော်လျောက်ပတ်သော နည်းလမ်းများဖြင့်လတ်တလော အသုံးပြုရန် မလိုသေးသော ကုမ္ပဏီပိုင်ငွေများကို အာမခံ ပစ္စည်းပါသည်ဖြစ်စေ၊ မပါသည်ဖြစ်စေရင်းနှီးမြှုပ်နှံထားရန်နှင့် စီမံခန့်ခွဲထားရန်၊ ထို့အပြင် အချိန်ကာလအားလျော်စွာ မြှုပ်နှံထားသောငွေကို ပြန်လည်ရယူရန်နှင့် ပြင်ဆင်ပြောင်းလွှဲရန်။

(၁၅) ဤကုမ္ပဏီ၏ အကျိုးအတွက် ငွေကြေးစိုက်ထုတ် ကုန်ကျခံထားသော ဒါရိုက်တာသို့မဟုတ် အခြားပုဂ္ဂိုလ်များက ကုမ္ပဏီ၏ (လက်ရှိနှင့် နောင်တွင်ရှိမည့်) ပစ္စည်းများကို ဤကုမ္ပဏီ၏ အမည်ဖြင့်ဖြစ်စေ၊ ဤကုမ္ပဏီ၏ ကိုယ်စားဖြစ်စေ ပေါင်နှံခြင်းကို သင့်လျော်သည်ဟုယူဆပါက ဆောင်ရွက်ခွင့်ပြုရန် အဆိုပါပေါင်နှံခြင်းဆိုရာ၌ ရောင်းချနိုင်သည့် အာဏာနှင့်အခြားသော သဘောတူညီထားသည့် တရားဝင်သဘော တူညီချက်များနှင့် ဥပဒေပါပြဋ္ဌာန်းချက်များပါ ပါဝင်သည်။

(၁၆) ဤကုမ္ပဏီကခန့်အပ်ထားသော မည်သည့်အရာရှိသို့မဟုတ် ပုဂ္ဂိုလ်ကိုမဆို အတိအကျ ဆောင်ရွက်ခဲ့သည့် လုပ်ငန်းသို့မဟုတ် ဆောင်ရွက်မှုတစ်ခုအတွက် ရရှိသောအမြတ်ငွေမှ ကော်မရှင်ပေးခြင်း သို့မဟုတ် ကုမ္ပဏီ၏ အထွေထွေ အမြတ်အစွန်းမှ ခွဲဝေပေးခြင်းများပြုလုပ်ရန်နှင့် အဆိုပါကော်မရှင်များ၊ အမြတ် များခွဲဝေပေးခြင်းစသည်တို့ကို ဤကုမ္ပဏီ၏ လုပ်ငန်းကုန်ကျစရိတ် တစ်စိတ်တစ်ဒေသဖြစ် သတ်မှတ်ရန်။

(၁၇) ဤကုမ္ပဏီ၏လုပ်ငန်းများ အရာရှိများ ဝန်ထမ်းများနှင့် အစုရှင်များအတွက် ထုတ်ပြန်ထားသော စည်းမျဉ်းများ၊ စည်းကမ်းချက်များ၊ စည်းကမ်းဥပဒေများကို အခါအားလျော်စွာ သတ်မှတ်ခြင်း၊ ပြင်ဆင်ခြင်း၊ ဖြည့်စွက်ခြင်းများ ဆောင်ရွက်ရန်။

(၁၈) ဤကုမ္ပဏီ၏ လုပ်ငန်းအတွက် ဤကုမ္ပဏီ၏အမည်ဖြင့်ဖြစ်စေ၊ ဤကုမ္ပဏီ၏ကိုယ်စားဖြစ်စေ လိုအပ် သည်ဟုယူဆလျှင် ညှိနှိုင်းဆွေးနွေးခြင်းနှင့် ကန်ထရိုက်စာချုပ် ချုပ်ဆိုခြင်းများကို ပြုလုပ်ရန်၊ ဖျက်သိမ်းရန်နှင့် ပြင်ဆင်ရန်အပြင် အဆိုပါဆောင်ရွက်ချက် စာချုပ်များနှင့် ကိစ္စရပ်များကို လည်းကောင်း၊ ၄င်းတို့နှင့် စပ်လျဉ်းသော ကိစ္စရပ်များကို လည်းကောင်း လုပ်ကိုင်ဆောင်ရွက်ရန်။

(၁၉) ဒါရိုက်တာများက သင့်လျော်လျောက်ပတ်သည်ဟု ယူဆပါကကုမ္ပဏီ၏ စီးပွားရေးလုပ်ငန်းတွင် အကျိုးရှိစေရန်အတွက် မည်သည့် ပြည်တွင်းပြည်ပ ပုဂ္ဂိုလ်၊ စီးပွားရေးအဖွဲ့အစည်း၊ ကုမ္ပဏီ သို့မဟုတ် ဘဏ် သို့မဟုတ် ငွေကြေးအဖွဲ့အစည်းထံမှ မဆို ငွေချေးယူရန်။

အထွေထွေအစည်းအဝေးကြီးများ

၁၅။ ကုမ္ပဏီကိုဥပဒေအရဖွဲ့စည်းတည်ထောင်ပြီးသည့်နေ့မှတစ်ဆယ့်ရှစ်လအတွင်း အထွေထွေ သင်းလုံးကျွတ် အစည်းအဝေး ကြီးကို ကျင်းပရမည်။ ထို့နောက်ဒါရိုက်တာအဖွဲ့က သတ်မှတ်ပေးသည့် အချိန်နှင့်နေရာ များတွင်ပြက္ခဒိန်နှစ်တစ်နှစ်လျှင်အနည်းဆုံးတစ်ကြိမ်(နောက်ဆုံးကျင်းပသည့် အထွေထွေအစည်း အဝေးကြီး နှင့် တစ်ဆယ့်ငါးလထက် မပိုသည့်အချိန်၌) ကျင်းပရမည်။ သင်းလုံးကျွတ် အစည်းအဝေးစတင်၍ လုပ်ငန်းအတွက် ဆွေးနွေးချိန်တွင် အစည်းအဝေးအထမြောက်ရန် သတ်မှတ်သည့် အစုရှင်အရေအတွက် မတက်ရောက်သော မည်သည့်သင်းလုံးကျွတ် အစည်းအဝေးတွင်မဆို လုပ်ငန်းနှင့်ပတ်သက်၍ ဆုံးဖြတ် ဆောင်ရွက်ခြင်းမပြုရ။ ဤတွင်အခြားနည်းသတ်မှတ်ပြဋ္ဌာန်းခြင်းမရှိလျှင် ထုတ်ဝေထားသည့် မ,တည် ရင်းနှီးငွေ အစုရှယ်ယာများ၏ ငါးဆယ်ရာခိုင်နှုန်း ထက်မနည်းပိုင်ဆိုင်ကြသည့် (နှစ်ဦးထက်မနည်းသော) အစုရှင်များ ကိုယ်တိုင်တက်ရောက်လျှင် လုပ်ငန်းကိစ္စအားလုံးဆောင်ရွက်ရန်အတွက် အစည်းအဝေး အထမြောက် သည့်ဦးရေ ဖြစ်သည်။ အကယ်၍ ကုမ္ပဏီတွင် အစုရှင်အရေအတွက် နှစ်ဦးတည်းသာ ရှိသည့်ကိစ္စတွင်မူ ထိုနှစ်ဦးတည်းသည်ပင်လျှင် အစည်းအဝေး အထမြောက်ရန် သတ်မှတ်သည့် အရေအတွက် ဖြစ်စေရမည်။

အမြတ်ဝေစုများ

၁၆။ သင်းလုံးကျွတ် အစည်းအဝေးတွင် ဤကုမ္ပဏီ၏အစုရှင်များအားခွဲဝေပေးမည့် အမြတ်ဝေစုကို ကြေငြာရမည်။ သို့ရာတွင် အမြတ်ဝေစုသည် ဒါရိုက်တာများက ထောက်ခံသော ငွေပမာဏထက် မကျော်လွန်စေရ။ သက်ဆိုင်ရာနှစ်၏ အမြတ်ပမာဏ သို့မဟုတ် အခြားမခွဲဝေရသေးသည့် အမြတ်ပမာဏမှအပ အမြတ်ဝေစုကို ခွဲဝေမပေးရ။

ရုံးဝန်ထမ်းများ

၁၇။ ကုမ္ပဏီသည် လုပ်ငန်းရုံးတစ်ခုကို ဖွင့်လှစ်၍ဆောင်ရွက်မည်ဖြစ်ပြီး အရည်အချင်းပြည့်မီသူ ပုဂ္ဂိုလ်တစ်ဦးအား အထွေထွေမန်နေဂျာအဖြစ် ခန့်အပ်ရန်နှင့် အခြားအရည်အချင်းပြည့်မီသူများ အား ရုံးဝန်ထမ်းများအဖြစ်ခန့်အပ်မည်ဖြစ်သည်။ လစာ၊ ခရီးသွားလာစရိတ်နှင့် အခြားအသုံးစရိတ်များ ကဲ့သို့သော ဉာဏ်ပူဇော်ခများနှင့် အခကြေးငွေများကို ဒါရိုက်တာအဖွဲ့က သတ်မှတ်မည်ဖြစ်ပြီး ၎င်း သတ်မှတ်ချက်များကို သင်းလုံးကျွတ်အစည်းအဝေးက အတည်ပြုရမည်။ အထွေထွေမန်နေဂျာသည် လုပ်ငန်းရုံး၏ ထိရောက်စွာလုပ်ငန်း လည်ပတ်မှုအားလုံးအတွက် တာဝန်ရှိစေရမည်ဖြစ်ပြီး မန်နေးဂျင်း ဒါရိုက်တာအားတာဝန်ခံ၍ ဆောင်ရွက်ရမည်။

ငွေစာရင်းများ

၁၈။ ဒါရိုက်တာများသည် သင့်လျော်သည့် ငွေစာရင်းစာအုပ်များကို အောက်ဖော်ပြပါသတ်မှတ်ချက်များ နှင့်အညီ ထားသိုထိန်းသိမ်းဆောင်ရွက်ရမည်။

(၁) ကုမ္ပဏီ၏ရငွေ၊သုံးငွေများ၏ပမာဏနှင့်၎င်းရငွေ၊သုံးငွေများဖြစ်ပေါ်ခြင်းနှင့်စပ်လျဉ်းသည့်အကြောင်းကိစ္စများ။

(၂) ကုမ္ပဏီ၏ ကုန်ပစ္စည်းများ ရောင်းချခြင်းနှင့် ဝယ်ယူခြင်းများ။

(၃) ဤကုမ္ပဏီ၏ ရရန်ပိုင်ခွင့်နှင့် ပေးရန်တာဝန်များ။

၁၉ ။ ငွေစာရင်းစာအုပ်အားလုံးကို ဤကုမ္ပဏီ၏ မှတ်ပုံတင်ထားသော လုပ်ငန်းရုံးများသို့မဟုတ် ဒါရိုက်တာ များက သင့်လျော်သည်ဟု ထင်မြင်ယူဆသော အခြားနေရာများတွင် သိမ်းဆည်းထားရမည်ဖြစ်ပြီး၊ ရုံးချိန်အတွင်း၌ ဒါရိုက်တာများက စစ်ဆေးနိုင်ရန် ပြသထားရမည်။

စာရင်းစစ်

၂၀။ စာရင်းစစ်များကို ခန့်အပ်ထားရမည်။ ၎င်းစာရင်းစစ်များ၏ တာဝန်သည် မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေ သို့မဟုတ် အခါအားလျော်စွာ ပြင်ဆင်သတ်မှတ်သည့် စည်းမျဉ်း စည်းကမ်းများ နှင့် လိုက်လျောညီထွေဖြစ်ရမည်။

နို့တစ်စာ

၂၁။ ဤကုမ္ပဏီသည် မည်သည့်အစုရှင်ထံသို့မဆို နို့တစ်စာကို လက်ရောက်ပေးအပ်ခြင်း သို့မဟုတ် နို့တစ်စာပါသော စာကိုစာတိုက်ခ ကြိုတင်ပေးထား၍ ၎င်းအစုရှင်ထံ မှတ်ပုံတင်လိပ်စာအတိုင်း စာတိုက်မှတဆင့် လိပ်မူပေးပို့ခြင်းအားဖြင့် ပေးပို့နိုင်သည်။

တံဆိပ်

၂၂။ ဒါရိုက်တာများသည် တံဆိပ်ကို လုံခြုံစွာထိန်းသိမ်းထားရန်အတွက် စီမံဆောင်ရွက်ရမည်။ ထိုတံဆိပ်ကို ဒါရိုက်တာများက ကြိုတင်ပေးအပ်ထားသည့် ခွင့်ပြုချက်ဖြင့်မှတစ်ပါး၊ ထို့အပြင် အနည်းဆုံး ဒါရိုက်တာတစ်ဦး ရှေ့မှောက်တွင်မှတစ်ပါး မည်သည့်အခါမျှ မသုံးရ။ တံဆိပ်ရိုက်နှိပ်ထားသည့် စာရွက်စာတမ်းတိုင်းတွင် ထိုဒါရိုက်တာက လက်မှတ်ရေးထိုးရမည်။

လျော်ကြေး

၂၃။ မြန်မာနိုင်ငံ ကုမ္ပဏီများ အက်ဥပဒေပုဒ်မ ၈၆ (ဂ) တွင် ဖော်ပြပါရှိသည့် ပြဋ္ဌာန်းချက်များ၊ လက်ရှိတရားဝင် တည်ဆဲဥပဒေပြဋ္ဌာန်းချက်များနှင့် မဆန့်ကျင်စေဘဲ ကုမ္ပဏီ၏ ဒါရိုက်တာ၊ စာရင်းစစ်၊ အတွင်းရေးမှူးသို့မဟုတ် အခြားအရာရှိတစ်ဦးဦးမှာ မိမိ၏တာဝန်ဝတ္တရားများကို ဆောင်ရွက်ရာ၌ဖြစ်စေ ထိုတာဝန်ဝတ္တရားများနှင့် စပ်လျဉ်း၍ဖြစ်စေ ကျခံခဲ့ရသည့်စရိတ်များ၊ တောင်းခံငွေများ၊ ဆုံးရှုံးငွေများ၊ ကုန်ကျငွေများနှင့် ကြွေးမြီးတာဝန်များ အတွက် ကုမ္ပဏီထံမှ လျော်ကြေးရထိုက်ခွင့်ရှိစေရမည်။

ဖျက်သိမ်းခြင်း

၂၄။ ကုမ္ပဏီ၏ အထွေထွေအစည်းအဝေး ဆုံးဖြတ်ချက်ဖြင့် ကုမ္ပဏီအား ဖျက်သိမ်းနိုင်သည်။ ယင်းသို့ ဖျက်သိမ်းရာတွင် မြန်မာနိုင်ငံကုမ္ပဏီများ အက်ဥပဒေများနှင့် ယင်းဥပဒေများအား အခါအားလျော်စွာ ပြင်ဆင် ပြောင်းလဲထားသည့် တရားဥပဒေများတွင် ပါဝင်သည့် စည်းမျဉ်းများအတိုင်း လိုက်နာပြုလုပ်ရမည်။

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အောက်တွင် အမည်၊ နိုင်ငံသား၊ နေရပ်နှင့် အကြောင်းအရာစုံလင်စွာပါသော ဇယားတွင် လက်မှတ်ရေးထိုးသူ ကျွန်ုပ်တို့ကိုယ်စီကိုယ်ငှသည် ဤသင်းဖွဲ့စည်းမျဉ်းအရ ကုမ္ပဏီတစ်ခုဖွဲ့စည်းရန် လိုလားသည့်အလျောက် ကျွန်ုပ်တို့၏ အမည်အသီးသီးနှင့် ယှဉ်တွဲ၍ပြထားသော အစုရှယ်ယာများကို ကုမ္ပဏီ၏ မတည်ရင်းနှီးငွေတွင် ထည့်ဝင်ရယူကြရန် သဘောတူကြပါသည်။

စဉ်	အစုထည့်ဝင်သူများ၏ အမည်၊ နေရပ်လိပ်စာနှင့် အလုပ်အကိုင်	နိုင်ငံသားနှင့် အမျိုးသား မှတ်ပုံတင်အမှတ်	ဝယ်ယူသော အစုရှယ်ယာ ဦးရေ	ထိုးမြဲလက်မှတ်
၁။	Sun-Flower Lace (H.K) Co., Ltd Unit 1111, 11/F., Trendy Centre, 682-684 Castle Peak Road, Kowloon, Hong Kong. Represented by: Mrs. Hsu Shu-Chen 3F., No. 9, Ln. 120, Jihu Road, Zhongshan Dist, Taipei City 104, Taiwan , Republic of China. (Businesswoman)	Incorporated In Hong Kong I.C.No. 751063 Republic of China P.P.No. 133080165	80 Shares	
၂။	Mr. Hsu Yi-Chang No. 36, Aly 161, Hexing Ln, Pitou Township, Changhua Country 523, Taiwan , Republic of China. (Businessman)	Republic of China P.P.No. 200202618	20 Shares	

ရန်ကုန်။ နေ့စွဲ။ ၂၀၁၂ ခုနှစ်၊ လ၊ ရက်။

အထက်ပါလက်မှတ်ရှင်များသည် ကျွန်ုပ်၏ရှေ့မှောက်တွင်
လက်မှတ်ရေးထိုးကြပါသည်။

THE MYANMAR COMPANIES ACT

PRIVATE COMPANY LIMITED BY SHARES

Memorandum Of Association

OF

SUN-FLOWER LACE **COMPANY LIMITED**

❖ ❖ ❖ ❖ ❖ ❖ ❖

I. The name of the Company is SUN-FLOWER LACE **COMPANY LIMITED.**

II. The registered office of the Company will be situated in the Union of Myanmar.

III. The objects for which the Company is established are as on the next page.

IV. The liability of the members is limited.

V. The authorized capital of the Company is Ks.90,000,000 /-(Kyats Ninety Million Only) divided into (9,000) shares of Ks.10,000 (Kyats ten Thousand Only) each, with power in General Meeting either to increase, reduce or alter such capital from time to time in accordance with the regulations of the Company and the legislative provisions for the time being in force in this behalf.

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C. No.	Number of shares taken	Signatures
1.	Sun-Flower Lace (H.K) Co., Ltd Unit 1111, 11/F., Trendy Centre, 682-684 Castle Peak Road, Kowloon, Hong Kong. **Represented by:** Mrs. Hsu Shu-Chen 3F., No. 9, Ln. 120, Jihu Road, Zhongshan Dist, Taipei City 104, Taiwan , Republic of China. (Businesswoman)	Incorporated in Hong Kong I.C.No. 751063 Republic of China P.P.No. 133080165	80 Shares	
2. p	Mr. Hsu Yi-Chang No. 36, Aly 161, Hexing Ln, Pitou Township, Changhua Country 523, Taiwan , Republic of China. (Businessman)	Republic of China P.P.No. 200202618	20 Shares	

Yangon. Dated the day of , 2012.

It is hereby certified that the persons mentioned above put their signatures in my presence

THE MYANMAR COMPANIES ACT
PRIVATE COMPANY LIMITED BY SHARES

Articles Of Association

OF

SUN-FLOWER LACE **COMPANY LIMITED**

❖ ❖ ❖ ❖ ❖ ❖ ❖

1. The regulations contained in Table 'A' in the First Schedule to the Myanmar Companies Act shall apply to the Company save in so far as such regulations which are inconsistent with the following Articles. The compulsory regulations stipulated in Section 17 (2) of the Myanmar Companies Act shall always be deemed to apply to the Company.

PRIVATE COMPANY

2. The Company is to be a Private Company and accordingly following provisions shall have effect:-

   (a) The number of members of the Company, exclusive of persons who are in the employment of the Company, shall be limited to fifty.

   (b) Any invitation to the public to subscribe for any share or debenture or debenture stock of the Company is hereby prohibited.

CAPITAL AND SHARES

3. The Authorised Capital of the Company is Ks. 90,000,000/- /- (Kyats Ninety Million Only) divided into (9,000) shares of K 10,000/- (Kyats Ten Thousand Only) each, with power in General Meeting either to increase, reduce or alter such capital from time to time in accordance with the regulations of the Company and the legislative provisions for the time being in force in this behalf.

4. Subject to the provisions of the Myanmar Companies Act the shares shall be under the control of the Directors, who may allot or otherwise dispose of the same to such persons and on such terms and conditions as they may determine.

5. The certificate of title to share shall be issued under the Seal of the Company, and signed by the General Manager or some other persons nominated by the Board of Directors. If the share certificate is defaced, lost or destroyed, it may be renewed on payment of such fee, if any, and on such terms, if any, as to evidence and indemnity as the Directors may think fit. The legal representative of a deceased member shall be recognized by the Directors.

6. The Directors may, from time to time make call upon the members in respect of any money unpaid on their shares, and each member shall be liable to pay the amount of every call so made upon him to the persons, and at the times and places appointed by the Directors. A call may be made payable by instalments or may be revoked or postponed as the Directors may determine.

DIRECTORS

7. Unless otherwise determined by a General Meeting the number of Directors shall not be less than (2) and not more than (5).

The First Directors shall be:-

(1) Mrs. Hsu Shu-Chen
(2) Mr. Hsu Yi-Chang
(3)
(4)
(5)

8. The Directors may from time to time appoint one of their body to the office of the Managing Director for such terms and at such remuneration as they think fit and he shall have all the powers delegated to him by the Board of Directors from time to time.

9. The qualification of a Director shall be the holding of at least (-) shares in the Company in his or her own name and it shall be his duty to comply with the provision of Section (85) of the Myanmar Companies Act.

10. The Board of Directors may in their absolute and uncontrolled discretion refuse to register any proposed transfer of shares without assigning any reason.

PROCEEDINGS OF DIRECTORS

11. The Director may meet together for the despatch of business, adjourn and otherwise regulate their meeting as they think fit and determine the quorum necessary for the transaction of business. Unless otherwise determined, two shall form a quorum. If any question arising at any meeting the Managing Director's decision shall be final. When any matter is put to a vote and if there shall be an equality of votes, the Chairman shall have a second or casting vote.

12. Any Director may at any time summon a meeting of Directors.

13. A resolution in writing signed by all the Directors shall be as effective for all purposes as a resolution passed out at meeting of the Directors, duly called, held and constituted.

POWERS AND DUTIES OF DIRECTORS

14. Without prejudice to the general power conferred by Regulation 71 of the Table "A" of the Myanmar Companies Act, it is hereby expressly declared that the Directors shall have the following powers, that is to say power:-

(1) To purchase or otherwise acquire for the Company any property, rights or privileges which the Company is authorized to acquire at such price, and generally on such terms and conditions as they think fit; also to sell, lease, abandon or otherwise deal with any property, rights or privileges to which the Company may be entitled, on such terms and conditions as they may think fit.

(2) To raise, borrow or secure the payment of such sum or sums in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of debentures or debentures stocks of the Company charged upon all or any part of the property of the Company (both present and future) including its uncalled capital for the time being.

(3) At their discretion, to pay for any rights acquired or services rendered to the Company, either wholly or partially in cash or in shares, bonds , debentures or other securities of the Company and any such shares may be issued either as fully paid up or with such amount credited as paid up there on as may be agreed upon ; and any such bonds, debentures or other securities may be either specifically charged up on all or any part of the property of the Company and its uncalled capital or not so charged.

(4) To secure the fulfilment of any contract or engagement entered into by the Company by mortgage or charge upon all or any of the property of the Company and its uncalled capital for the time being or by granting calls on shares or in such manner as they may think fit.

(5) To appoint at their discretion, remove or suspend such Managers, Secretaries, Officers, Clerks, Agents and Servants for permanent, temporary or special services as they may from time to time think fit and to determine their duties and powers and fix their salaries or emoluments and to require security in such instances in such amount as they think fit and to depute any officers of the Company to do all or any of these things on their behalf.

(6) To appoint a Director as Managing Director , General Manager , Secretary or Departmental Manager in conjunction with his Directorship of the Company.

(7) To accept from any member on such terms and conditions as shall be agreed on the surrender of his shares or any part thereof.

(8) To appoint any person or persons to accept and hold in trust for the Company any property belonging to the Company or in which it is interested or for any other purposes and to execute and do all such deeds and things as may be requisite in relation to any such trust.

(9) To institute conduct , defend of abandon any legal proceedings by or against the Company or its officers or otherwise concerning the affairs of the Company and also to compound and allow time for payment or satisfaction of any debts due to or of any claims and demands by or against the Company.

(10) To refer claims and demands by or against the Company to arbitration and to observe and perform the awards.

(11) To make and give receipts, releases and other discharges for money payable to the Company and for the claims and demands of the Conpany.

(12) To act on behalf of the Company in all matters relating to bankruptcy and insolvency.

(13) To determine who shall be entitled to sign bills of exchange , cheques, promissory notes zreceipts,endorsements,releases, contracts and documents for or on behalf of the Company.

(14) To invest,place on deposit and otherwise deal with any of the moneys of the Company not immediately required for the purpose thereof, upon securities or without securities and in such manners as the Directors may think fit, and from time to time vary or realize such investments.

(15) To execute in the name and on behalf of the Company in favour of any Director or other person who may incur or be about to incur any personal liability for the benefit of the Company, such mortgages of the Company's property (present and future)as they think fit and any such mortgage may contain a power of sale and such other powers, covenants and provisions as shall be agreed on.

(16) To give any officer or other person employed by the Company a commission on the profits of any particular business or transaction or a share in the general profit of the Company and such commission or share of profit shall be treated as part of the working expenses of the Company.

(17) From time to time, to make , vary and repeal bye- laws for the regulation of the business of the Company , the officers and servants or the members of the Company or any section thereof.

(18) To enter into all such negotiations and contracts and rescind and vary all such contracts and execute and do all such acts , deeds and things in the name and on behalf of the Company as they may consider expedient for or in relation to any of the matter aforesaid or otherwise for the purposes of the Company.

(19) To borrow money for the benefit of the Company's business from any person, firm or company or bank or financial organization of local and abroad in the manner that the Directors shall think fit.

GENERAL MEETINGS

15. A general meeting shall be held within eighteen months from the date of its incorporation and thereafter at least once in every calendar year at such time (not being more than fifteen months after the holding of the last preceeding general meeting) and places as may be fixed by the Board of Directors. No business shall be transacted at any general meeting unless a quorum of members is presented at the time when the meeting proceeds to business, save as herein otherwise provided Member holding not less than 50 percent of the issued shares capital (not less than two members) personally present, shall form a quorum for all purposes. And if and when in the case of there are only two number of members in the Company, those two members shall form a quorum.

DIVIDENDS

16. The Company in general meeting may declare a dividend to be paid to the members, but no dividend shall exceed the amount recommended by the Directors .No dividends shall be paid otherwise than out of the profits of the year or any other undistributed profits .

OFFICE STAFF

17. The Company shall maintain an office establisment and appoint a qualified person as General Manager and other qualified persons as office staffs . The remunerations and allowances such as salaries , travelling allowances and other expenditures incidental to the business shall be determined by the Board of Directors, and approved by the general meeting .The General Manager shall be responsible for the efficient operation of the office in every respect and shall be held accountable at all times to the Managing Director.

ACCOUNTS

18. The Directors shall cause to be kept proper books of account with respect to:-

(1) all sums of money received and expended by the Company and the matters in respect of which the receipts and expenditures take place:

(2) all sales and purchases of goods by the Company ;

(3) all assets and liabilities of the Company.

19. The books of account shall be kept at the registered office of the Company or at such other place as the Directors shall think fit and shall be opened to inspection by the Directors during office hours.

AUDIT

20. Auditors shall be appointed and their duties regulated in accordance with the provisions of the Myanmar Companies Act or any statutory modifications thereof for the time being in force.

NOTICE

21. A notice may be given by the Company to any member either personally or sending it by post in a prepaid letter addressed to his registered address.

THE SEAL

22. The Directors shall provide for the safe custody of the Seal, and the Seal shall never be used except by the authority of the Directors previously given, and in the presence of one Director at least, who shall sign every instrument to which the Seal is affixed.

INDEMNITY

23. Subject to the provisions of Section 86 (C) of the Myanmar Companies Act and the existing laws, every Director, Auditor, Secretary or other officers of the Company shall be entitled to be indemnified by the Company against all costs, charges, losses, expenses and liabilities incurred by him in the execution and discharge of the duties or in relation thereto.

WINDING - UP

24. Subject to the provisions contained in the Myanmar Companies Act and the statutory modification thereupon, the Company may be wound up voluntarily by the resolution of General Meeting.

❖ ❖ ❖ ❖

We, the several persons, whose names, nationalities, addresses and descriptions are subscribed below, are desirous of being formed into a Company in pursuance of this Articles of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

Sr. No.	Name, Address and Occupation of Subscribers	Nationality & N.R.C. No.	Number of shares taken	Signatures
1.	Sun-Flower Lace (H.K) Co., Ltd Unit 1111, 11/F., Trendy Centre, 682-684 Castle Peak Road, Kowloon, Hong Kong. Represented by: Mrs. Hsu Shu-Chen 3F., No. 9, Ln. 120, Jihu Road, Zhongshan Dist, Taipei City 104, Taiwan , Republic of China. (Businesswoman)	Incorporated in Hong Kong I.C.No. 751063 Republic of China P.P.No. 133080165	80 Shares	
2.	Mr. Hsu Yi-Chang No. 36, Aly 161, Hexing Ln, Pitou Township, Changhua Country 523, Taiwan , Republic of China. (Businessman)	Republic of China P.P.No. 200202618	20 Shares	

Yangon. Dated the day of , 2012.

It is hereby certified that the persons mentioned above put their signatures in my presence.

FORM XXVI

PARTICULARS OF DIRECTORS, MANAGERS AND MANAGING AGENTS AND OF ANY CHANGES THEREIN

(Myanmar Companies Act, See Section 87)

Presented by : Mr. Hsu Yi Chang
Director

Name of Company : Sun-Flower Lace Company Limited

	The Present Christian name or names of surnames	Nationality, National Registration Card No.	Usual Residential Address	Other Business Occupation	Changes
1.	Mrs. Hsu Shu-Chen	Republic of China P.P.No. 133080165	3F; No. 9, Ln. 120, Jihu Road, Zhongshan Dist, Taipei City 104, Taiwan, Republic of China.	Businesswoman	Director
2.	Mr. Hsu Yi-Chang	Republic of China P.P.No. 200202618	No. 36, Aly. 161, Hexing Ln., Pitou Township, Changhua Country 523, Taiwan, Republic of China.	Businessman	Director

NOTE :

(1) A complete list of the Directors or Managers or Managing Agents shown as existing in the last particulars.

(2) A note of the changes since the last list should be made in the column for " Changes" by placing against the new Director's name the word " in place of ...." and by writing against any former Director's name the word "dead " " resigned" or as the case may be giving the date of change against the entry

Signature ....
Mr. Hsu Yi-Chang

Dated this ....

Designation Director ....